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**EX PARTE OR LATE FILED**

August 1, 1997

Mr. William F. Caton  
Acting Secretary  
Federal Communications Commission  
1919 M Street, N.W. - Room 222  
Washington, D.C. 20554

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AUG - 1 1997

FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF THE SECRETARY

Re: Notice of Ex Parte Presentation, In the Matter of the  
Universal Service Joint Board, CC Docket No. 96-45

Dear Mr. Caton:

On July 7, 1997, NECA provided the Federal Communications Commission with information which priced out the impact of a limitation on the level of corporate operations expenses resulting from revisions to 47 C.F.R. § 36.621. Attached find updated information which reflects a change in the methodology as ordered in the July 10th Reconsideration Order.

The information consists of a description of the analysis performed and the underlying methodology and assumptions. Attachment 1 shows the impacts on the level of corporate operations expenses for those exchange carrier study areas whose calculation of study area loop costs would be impacted by the change in the aforementioned rule. Attachment 2 compares the USF expense adjustments resulting from the corporate operations expense limitation to those filed by NECA with the Commission as part of its Annual Submission of USF Data on October 1, 1996.

In accordance with Commission rules I am submitting two copies of this notice to the Office of the Secretary. Please acknowledge receipt hereof by affixing a notation on a duplicate copy of this letter furnished herewith for such purposes and remitting same to the bearer.

Sincerely,



Robert Haga

enc.

cc: Chuck Keller  
Bryan Clopton

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## **Limitation on Corporate Operations Expenses for USF**

### **Introduction**

The FCC in its May 7, 1997 Order in CC Docket 96-45 revised the methodology for calculation of exchange carrier loops costs by placing a limit on the level of Total Corporate Operations Expenses reported in Accounts 6710 and 6720. Subsequent to that methodology change, the Commission in a Reconsideration Order on July 10, 1997 revised its methodology for determining the limit on the level of Total Corporate Operations Expenses reported in Accounts 6710 and 6720. This report contains an analysis of the impacts of the July 10th Order's limitation on these accounts, based on the application of the new rule to the underlying data used to compute the current exchange carrier loop costs and expense adjustment levels.

### **Summary**

Based on an analysis of cost company data using the methodology described below, the net result of the Commission's limitation on Corporate Operations Expenses reduces the overall size of the Universal Service fund by approximately \$35.7 million. Approximately two hundred and twenty cost companies would have their Corporate Operations Expenses limited in amounts varying from \$62.7 million for New York Telephone to \$345 for Waverly Hall Telephone Company in Georgia. Two hundred of these companies are USF recipients. To the extent that each of the impacted companies qualified previously for Universal Service, they would experience a reduction in their annual USF expense adjustment levels, ranging from \$4.46 million for GTE-South Alabama to \$174 for Midway Telephone Co. in Michigan. In total, these companies would experience a reduction in funding of approximately \$44.8 million. The National Average Cost per Loop would decrease by \$1.25 (from \$248.43 to \$247.18) as a result of the limitation on these expenses. As a result, carriers who previously received USF expense adjustments, but were not impacted by the limitation would see an increase in their high cost funding. These increases range from \$20.00 to over \$799 thousand on an annual basis. In total, these companies would experience an increase in funding of approximately \$9.1 million.

### **Assumptions and Methodology**

In performing this analysis, NECA used total loops to determine the reported monthly per loop and the annual cap on corporate operations expenses. This was done to ensure consistency in the development of the study area loop costs (i.e., the total company costs for each category of expense are first assigned to the loop using allocation factors based on C&WF Category 1 and Switching Category 4.13 investment to total investment, then summed and divided by TOTAL LOOPS to establish an average cost per loop). Subscriber loops, (Category 1.3 or USF Loops) are used solely for developing the level of expense adjustment to which a qualified company is entitled). Because the July 10th Order limits the amount of Corporate Operations Expense associated with Category 1.3 Working Loops (USF Loops) it is necessary to "adjust" those amounts to reflect Total Loops and make them compatible with the USF Loop Cost Algorithm.

The process of assessing the impacts of the limitation, is complicated by the fact that the Benefits portion of Corporate Operations expenses are treated separately from the rest of the amounts included in each of the accounts. In order to ensure that the limitation on the accounts in question properly reflects a limitation of the benefits for these accounts as well, a modification to lines 19 and 21 to the loop cost algorithm is required.

NECA performed the following steps in applying the limitation on Corporate Operations expenses using the Official View Data for cost companies for the year ending 12/31/95:

1. Sequence the data file from high to low on USF Loops
2. Create a new field (TOTAL ACTUAL) and sum accounts 6710 Total and 6720 Total
3. Calculate monthly corporate operations expenses per loop divide new field from #2 above by total loops (D060) and divide by 12 months
4. Create another new field (IMPUTED) and impute maximum allowable corporate operations expense based on line size formula and DL060 loops multiplied by twelve months.
5. Create another new field (ADJUSTMENT) and subtract the imputed amount from the actual. (For any company whose actual corporate operations are less than the imputed amount, a negative value will result) Re-sequence the file on this field from low to high and zero out all negative values.
6. In another new field (TOTAL ADJUSTED) subtract the adjustment field from the actual. The resulting values in this field become the replacement for total corporate operations expense in the USF algorithm.
7. Modify the USF algorithm at line 19 by replacing the corporate operations calculation (DL535+DL550-DL545-DL555) with the results from #6 above (NOTE- benefits amounts for these accounts are now reflected in algorithm line 19 at their capped level.)
8. Modify line 21 of the algorithm to reflect the fact the benefits associated with the corporate operations expense accounts are now included in line 19 of the algorithm as a result of step 7 above. Subtract DL545 and DL555 from DL600.

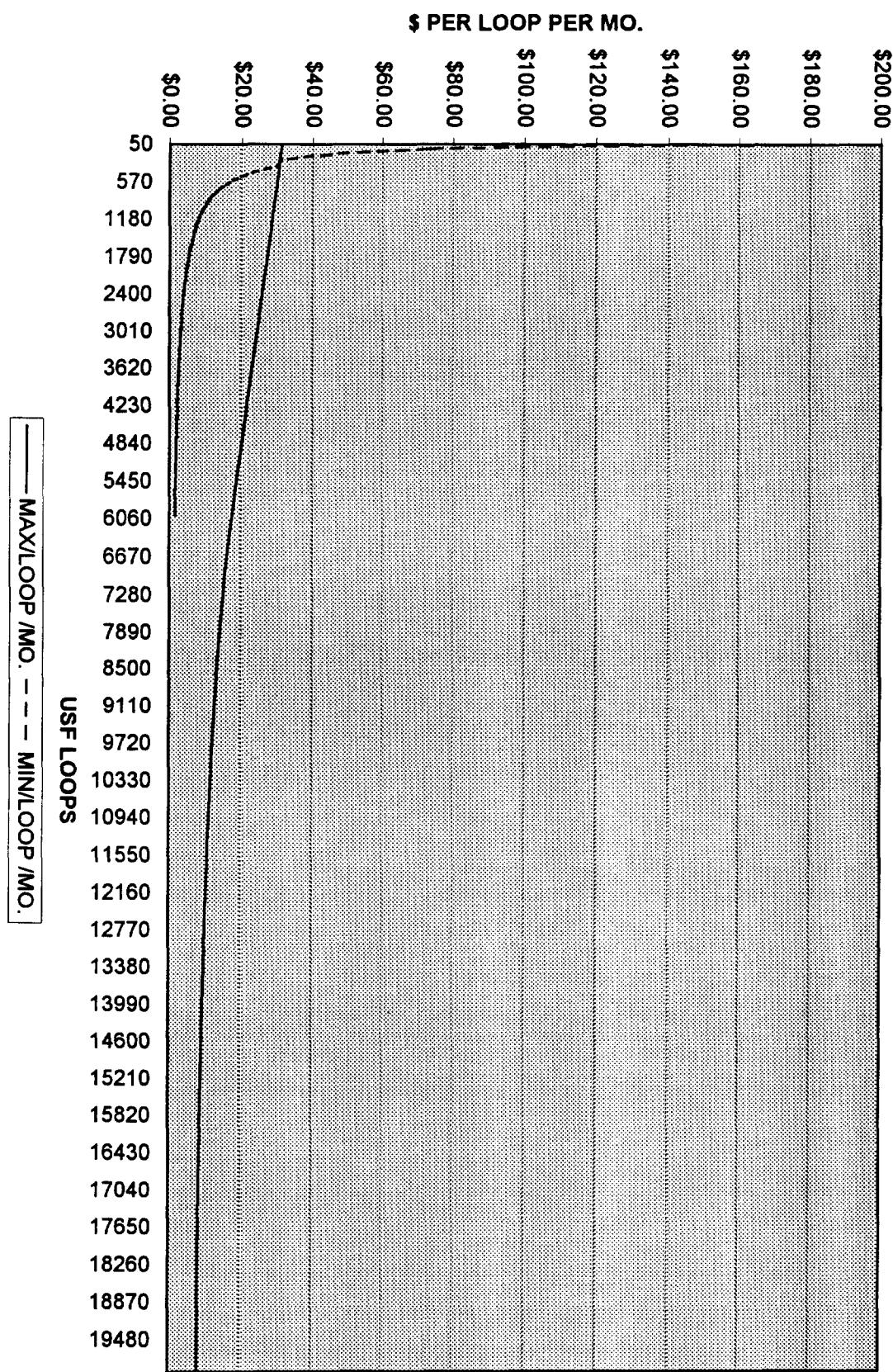
Performing these steps will produce a study area cost per loop for each company that limits corporate operations expenses consistent with the assumptions indicated above.

## Data Analyses

The following reports **ESTIMATE** the impacts of the limitation on Corporate Operations expenses at the total company level (In performing these estimates, NECA utilized a LOTUS spreadsheet, and did not utilize the same rounding conventions found in its USF system):

- A. Graphs displaying the results of the new per line per month limitation formulas and the annual limitation that they produce.
- B. Listing of corporate operations limitation amounts produced by application of the Commission's formula, gross-up factors to total loops, and the limitation amount that was utilized for companies exceeding the cap in subsequent analyses.
- C. Loop Cost and Expense Adjustment Impact (sequenced by largest reduction in loop cost)

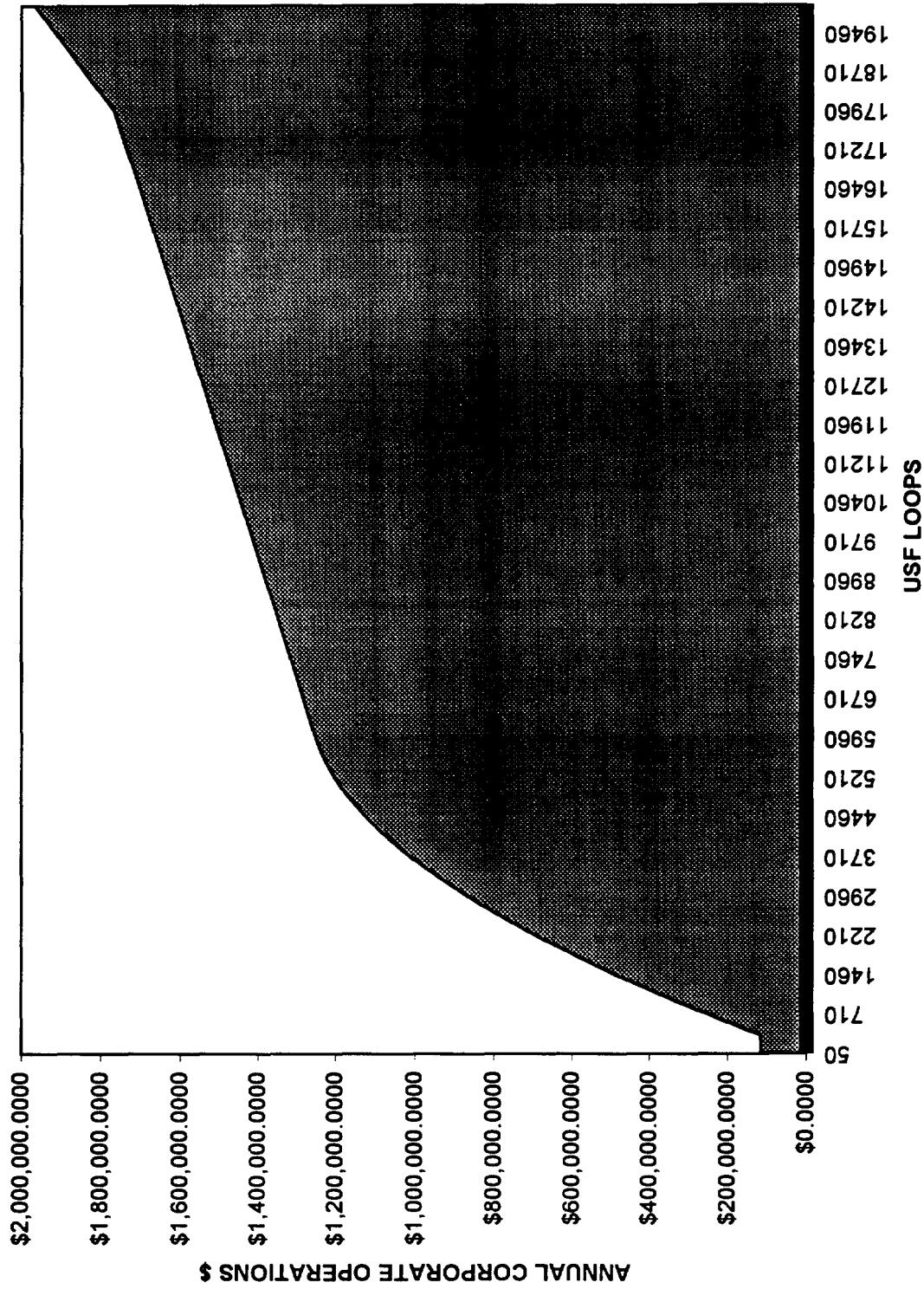
**PER LOOP PER MO. CORP OPS**



**CHART 1**

Chart2

TOTAL ANNUAL CORPORATE OPERATIONS EXPENSE



SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	REPORTED TOTAL CORP OPS	REPORTED CORP OPS/LOOP/MO.	LOOP FACTOR	JULY 10 ORDER CORP OPS	WORKING LOOP CORP OPS	JULY 10 ORDER IMPUTED CORP OPS	JULY 10 ORDER VS ACTUAL
155130	NY	1	NEW YORK TEL.	11070129	10,777,412	\$1,150,673,170.00	\$8.66	1.02716	\$8.19	\$1,059,204,051.36	\$1,087,972,278.12	(\$62,700,891.88)
135200	CT	2	SOUTHERN NEW ENGLAND TEL.	2015573	1,904,430	\$256,832,425.00	\$10.62	1.05836	\$8.19	\$187,167,380.40	\$198,090,514.44	(\$58,741,910.56)
305062	OH	2	CINCINNATI BELL-OHIO	769226	729,358	\$121,062,735.00	\$13.12	1.054662	\$8.19	\$71,681,304.24	\$75,599,531.28	(\$45,463,203.72)
250293	AL	2	GTE SOUTH INC.-AL	149923	144,633	\$25,581,030.00	\$14.27	1.036575	\$8.19	\$14,214,531.24	\$14,734,432.44	(\$10,946,597.56)
542308	CA	2	CITIZENS UTILITIES CO. OF CALIF.	96056	92,528	\$19,226,009.00	\$16.68	1.038129	\$8.19	\$9,093,651.84	\$9,440,383.68	(\$9,785,625.32)
265061	KY	2	CINCINNATI BELL-KY	185152	176,351	\$27,450,288.00	\$12.35	1.049906	\$8.19	\$17,331,776.28	\$18,196,738.56	(\$9,253,549.44)
341037	IL	2	ILLINOIS CONS. TEL. CO.	78572	75,207	\$15,779,863.00	\$16.74	1.044743	\$8.19	\$7,391,343.96	\$7,722,056.16	(\$8,057,806.84)
105111	ME	1	NEW ENGLAND TEL.-MAINE	654308	626,602	\$71,249,489.00	\$9.07	1.044216	\$8.19	\$61,582,444.56	\$64,305,390.24	(\$6,944,098.76)
442080	TX	2	GTE SOUTHWEST INC. - TEXAS	1370149	1,322,086	\$141,515,778.00	\$8.61	1.036354	\$8.19	\$129,934,612.08	\$134,658,243.72	(\$6,857,534.28)
623100	HI	2	GTE HAWAIIAN TEL. CO. INC.	718060	674,283	\$77,238,915.00	\$8.96	1.064924	\$8.19	\$66,268,533.24	\$70,570,936.80	(\$6,667,978.20)
542334	CA	2	ROSEVILLE TELEPHONE COMPANY	99667	96,875	\$15,659,794.00	\$13.09	1.028821	\$8.19	\$9,520,875.00	\$9,795,272.76	(\$5,864,521.24)
145115	VT	1	NEW ENGLAND TEL.-VT	325483	310,994	\$37,782,019.00	\$9.67	1.046589	\$8.19	\$30,564,490.32	\$31,988,469.24	(\$5,793,549.76)
643300	VI	2	VIRGIN ISLANDS TELEPHONE CORPORATION	41612	39,999	\$9,705,000.00	\$19.44	1.040326	\$8.19	\$3,931,101.72	\$4,089,627.36	(\$5,615,372.64)
492177	NM	2	CONTEL WEST, INC. DBA GTE OF WEST-NEW ME	39074	37,620	\$9,319,324.00	\$19.88	1.03865	\$8.19	\$3,697,293.60	\$3,840,192.72	(\$5,479,131.28)
154532	NY	2	CITIZENS TELECOMM. CO. OF NY	253985	244,705	\$30,173,903.00	\$9.90	1.037923	\$8.19	\$24,049,607.40	\$24,961,645.80	(\$5,212,257.20)
421922	MO	2	CONTEL OF MO, INC. DBA GTE MISSOURI	218955	214,777	\$25,303,566.00	\$9.63	1.019453	\$8.19	\$21,108,283.56	\$21,518,897.40	(\$3,784,668.60)
452172	AZ	2	CITIZENS UTILITIES RURAL COMPANY INC.	78368	76,023	\$11,210,079.00	\$11.92	1.030846	\$8.19	\$7,471,540.44	\$7,702,007.04	(\$3,508,071.96)
143332	VT	3	WFTAC, INC.	37762	37,299	\$6,881,495.00	\$15.19	1.012413	\$8.19	\$3,665,745.72	\$3,711,249.36	(\$3,170,245.64)
542302	CA	2	CONTEL OF CALIFORNIA - CALIFORNIA	349500	335,724	\$37,441,100.00	\$8.93	1.040134	\$8.19	\$32,994,954.72	\$34,348,860.00	(\$3,092,240.00)
402080	AR	2	GTE SOUTHWEST INC. - ARKANSAS	80620	78,830	\$10,938,326.00	\$11.31	1.022707	\$8.19	\$7,747,412.40	\$7,923,333.60	(\$3,014,992.40)
125113	NH	1	NEW ENGLAND TEL.-NH	721316	691,362	\$73,459,734.00	\$8.49	1.043326	\$8.19	\$67,947,057.36	\$70,890,936.48	(\$2,568,797.52)
320772	IN	2	GTE NORTH, INC.-IN	722790	677,523	\$73,436,859.00	\$8.47	1.066812	\$8.19	\$66,586,960.44	\$71,035,801.20	(\$2,401,057.80)
103316	ME	3	MAINE TELECOMM. GROUP, INC.	50866	50,317	\$7,235,957.00	\$11.85	1.010911	\$8.19	\$4,945,154.76	\$4,999,110.48	(\$2,236,846.52)
522449	WA	2	CONTEL NORTHWEST INC. DBA GTE SYSTEMS NW	79701	75,426	\$10,004,843.00	\$10.46	1.056678	\$8.19	\$7,412,867.28	\$7,833,014.28	(\$2,171,828.72)
613015	AK	2	MATANUSKA TELEPHONE ASSOC., INC.	39861	39,192	\$6,029,012.00	\$12.60	1.01707	\$8.19	\$3,851,789.76	\$3,917,539.08	(\$2,111,472.92)
240523	SC	3	HARGRAY TEL. CO., INC.	43973	43,092	\$6,098,579.00	\$11.56	1.020445	\$8.19	\$4,235,081.76	\$4,321,666.44	(\$1,776,912.56)
170170	PA	2	CONTEL OF PA, INC. DBA GTE PA	57677	55,169	\$7,435,484.00	\$10.74	1.04546	\$8.19	\$5,422,009.32	\$5,668,495.56	(\$1,766,988.44)
454426	AZ	2	CITIZENS UTILITIES CO. DBA CITIZENS-ARIZ	33768	31,542	\$5,078,318.00	\$12.53	1.070573	\$8.19	\$3,099,947.76	\$3,318,719.04	(\$1,759,598.96)
204339	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	81589	78,159	\$9,727,747.00	\$9.94	1.043885	\$8.19	\$7,681,466.52	\$8,018,566.92	(\$1,709,180.08)
432016	OK	3	PANHANDLE TELEPHONE COOPERATIVE INC.	19717	18,709	\$3,543,048.00	\$14.97	1.05378	\$8.19	\$1,838,720.52	\$1,937,786.76	(\$1,605,261.24)
542344	CA	2	WEST COAST TEL. CO. OF CALIFORNIA	14063	12,912	\$3,274,954.00	\$19.41	1.089142	\$10.00	\$1,549,870.27	\$1,688,028.63	(\$1,586,925.37)
270433	LA	3	LAFOURCHE TEL. CO.	14211	13,428	\$3,208,001.00	\$18.81	1.058311	\$9.76	\$1,572,087.17	\$1,663,757.13	(\$1,544,243.87)
474427	ID	2	CITIZENS TELECOMMUNICATIONS COMPANY OF I	19954	19,028	\$3,432,510.00	\$14.34	1.048665	\$8.19	\$1,870,071.84	\$1,961,079.12	(\$1,471,430.88)
442083	TX	3	GUADALUPE VALLEY TEL CO-OP. INC.	23443	23,300	\$3,663,544.00	\$13.02	1.006137	\$8.19	\$2,289,924.00	\$2,303,978.04	(\$1,359,565.96)
343035	IL	2	GTE SOUTH, INC.-IL	40679	39,727	\$5,252,273.00	\$10.76	1.023964	\$8.19	\$3,904,369.56	\$3,997,932.12	(\$1,254,340.88)
431988	OK	3	DOBSON TELEPHONE CO.	4415	4,353	\$2,307,108.00	\$43.55	1.014243	\$21.18	\$1,106,154.76	\$1,121,909.78	(\$1,185,198.22)
492262	NM	3	E.N.M.R. TEL COOP. INC.-NM	11505	11,002	\$2,702,401.00	\$19.57	1.045719	\$11.12	\$1,467,633.31	\$1,534,731.98	(\$1,167,669.02)
542338	CA	3	SIERRA TELEPHONE COMPANY, INC.	18947	18,482	\$2,991,160.00	\$13.16	1.02516	\$8.19	\$1,816,410.96	\$1,862,111.16	(\$1,129,048.84)
320800	IN	3	NORTHWESTERN INDIANA TEL. CO., INC.	11264	11,084	\$2,563,329.00	\$18.96	1.01624	\$11.06	\$1,471,163.90	\$1,495,055.05	(\$1,068,273.95)
340985	IL	2	CENTRAL TEL. CO. OF IL	219808	200,440	\$22,668,011.00	\$8.59	1.096627	\$8.19	\$19,699,243.20	\$21,602,730.24	(\$1,065,280.76)
504429	UT	2	CITIZENS TELECOMMUNICATIONS COMPANY OF U	19590	18,437	\$2,949,891.00	\$12.55	1.062537	\$8.19	\$1,811,988.36	\$1,925,305.20	(\$1,024,585.80)
522452	WA	3	WHIDBEY TEL. CO.	10795	10,602	\$2,499,108.00	\$19.29	1.018204	\$11.40	\$1,450,410.91	\$1,476,814.36	(\$1,022,293.64)
220371	GA	3	INTERSTATE TEL. CO.	13595	13,102	\$2,633,900.00	\$16.15	1.037628	\$9.91	\$1,558,050.91	\$1,616,677.01	(\$1,017,222.99)
421882	MO	3	FIDELITY TELEPHONE COMPANY	12640	12,304	\$2,579,595.00	\$17.01	1.027308	\$10.32	\$1,523,692.22	\$1,565,301.50	(\$1,014,293.50)
270425	LA	3	CAMERON TEL. CO.-LA	7360	7,034	\$2,352,671.00	\$26.64	1.046346	\$15.36	\$1,296,787.10	\$1,356,888.41	(\$995,782.59)
294336	TN	2	CITIZENS UTILITIES DBA CITIZENS OF TENN	68292	66,004	\$7,686,490.00	\$9.38	1.034665	\$8.19	\$6,486,873.12	\$6,711,737.76	(\$974,752.24)
401790	AR	2	CONTEL KS DBA GTE SYSTEMS OF ARKANSAS	20069	19,453	\$2,911,630.00	\$12.09	1.031666	\$8.19	\$1,911,840.84	\$1,972,381.32	(\$939,248.68)
240479	SC	2	GTE SOUTH INC.-SC	170995	161,792	\$17,733,325.00	\$8.64	1.056882	\$8.19	\$15,900,917.76	\$16,805,388.60	(\$927,934.40)
492268	NM	3	WESTERN NEW MEXICO TEL. CO., INC.	5381	5,257	\$2,147,128.00	\$33.25	1.023588	\$19.10	\$1,204,708.84	\$1,233,125.03	(\$914,002.97)
204338	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	33148	32,369	\$4,132,706.00	\$10.39	1.024066	\$8.19	\$3,181,225.32	\$3,257,785.44	(\$874,920.56)
542315	CA	3	EVANS TELEPHONE COMPANY	10453	9,971	\$2,322,193.00	\$18.51	1.04834	\$11.89	\$1,423,242.58	\$1,492,042.39	(\$830,150.61)
120039	NH	3	GRANITE STATE TEL., INC.	8704	8,623	\$2,207,236.00	\$21.13	1.009393	\$13.19	\$1,365,203.09	\$1,378,027.10	(\$829,208.90)
454449	AZ	2	NAVAJO COMMUNICATIONS CO INC-AZ	14401	13,581	\$2,461,948.00	\$14.25	1.060378	\$9.69	\$1,578,674.74	\$1,673,992.70	(\$787,955.30)
150081	NY	3	CITIZENS TEL. CO. OF HAMMOND, NY	1671	1,669	\$1,332,020.00	\$66.43	1.001198	\$27.35	\$547,751.78	\$548,408.16	(\$783,611.84)
442068	TX	3	EASTEX TELEPHONE COOPERATIVE INC.	25161	24,896	\$3,206,132.00	\$10.62	1.010644	\$8.19	\$2,446,778.88	\$2,472,823.08	(\$733,308.92)
154534	NY	2	CITIZENS TELECOMM. CO. OF NY	26081	25,605	\$3,280,615.00	\$10.48	1.01859	\$8.19	\$2,516,459.40	\$2,563,240.68	(\$717,374.32)
613001	AK	3	ARCTIC SLOPE TEL. ASSOCIATION COOP. INC.	2090	1,955	\$1,375,182.00	\$54.83	1.069054	\$26.69	\$626,182.59	\$669,422.82	(\$705,759.18)
270438	LA	3	RESERVE TEL. CO.	5111	4,924	\$1,923,521.00	\$31.36	1.037977	\$19.86	\$1,173,653.13	\$1,218,225.25	(\$705,295.75)
280446	MS	2	BAY SPRINGS TEL. CO., INC.	11213	11,023	\$2,196,238.00	\$16.32	1.017237	\$11.10	\$1,468,537.49	\$1,493,850.21	(\$702,387.79)
442131	TX	3	POKA-LAMBRO TELEPHONE COOPERATIVE, INC.	3470	3,381	\$1,630,596.00	\$39.16	1.026324	\$23.41	\$949,859.49	\$974,863.19	(\$655,732.81)
371577	NE	3	GREAT PLAINS COMMUNICATIONS, INC.	26779	26,015	\$3,258,892.00	\$10.14	1.029368	\$8.19	\$2,556,754.20	\$2,631,840.12	(\$627,051.88)
442039	TX	3	BIG BEND TELEPHONE COMPANY INC.	4348	4,229	\$1,738,294.00	\$33.32	1.028139	\$21.46	\$1,089,118.05	\$1,119,764.79	(\$618,529.21)
432006	OK	3	MCLOUD TELEPHONE CO.	7499	7,453	\$1,905,360.00	\$21.17	1.006172	\$14.70	\$1,314,827.57	\$1,322,942.70	(\$582,417.30)

SAR_ID	STATE	STUDY AREA NAME	TOTLOOPS	USF LOOPS	REPORTED TOTAL CORP OPS	REPORTED CORP OPS/ LOOPMO.	LOOP FACTOR	JULY 10 ORDER IMPUTED/LP/MO CORP OPS	WORKING LOOP CORP OPS	JULY 10 ORDER IMPUTED CORP OPS	JULY 10 ORDER VS ACTUAL
613011	AK	3 INTERIOR TELEPHONE COMPANY INC.	4464	4,001	\$1,758,308.00	\$32.82	1.115721	\$21.99	\$1,055,577.43	\$1,177,729.98	(\$580,578.02)
411835	KS	3 SUNFLOWER TEL. CO.,INC.	4479	4,268	\$1,719,378.00	\$31.99	1.049438	\$21.37	\$1,094,567.87	\$1,148,680.76	(\$570,697.24)
442166	TX	3 WEST TEXAS RURAL TEL. CO-OP. INC.	1926	1,877	\$1,163,135.00	\$50.33	1.026105	\$26.87	\$605,240.15	\$621,040.24	(\$542,094.76)
431981	OK	3 CHOUTEAU TELEPHONE CO.	3154	3,111	\$1,436,824.00	\$37.96	1.013822	\$24.03	\$897,188.76	\$909,589.63	(\$527,234.37)
442066	TX	3 DELL TELEPHONE CO-OP. INC. - TX	681	664	\$730,776.00	\$89.42	1.025602	\$29.66	\$236,337.25	\$242,388.06	(\$488,387.94)
542313	CA	3 DUCOR TELEPHONE COMPANY	843	835	\$782,763.00	\$77.38	1.009581	\$29.27	\$293,260.35	\$296,070.03	(\$486,692.97)
542301	CA	3 CALAVERAS TELEPHONE COMPANY	2734	2,690	\$1,306,300.00	\$39.82	1.016357	\$25.00	\$807,032.28	\$820,232.81	(\$486,067.19)
371524	NE	3 BLAIR TELEPHONE COMPANY	7067	6,785	\$1,806,519.00	\$21.30	1.041562	\$15.80	\$1,286,066.16	\$1,339,517.99	(\$467,001.01)
220379	GA	3 PLANT TEL. CO.	9096	8,907	\$1,871,661.00	\$17.15	1.021219	\$12.89	\$1,377,430.99	\$1,406,659.07	(\$465,001.93)
482247	MT	3 NEMONT TELEPHONE COOP.- MONTANA	13555	12,921	\$2,070,690.00	\$12.73	1.049067	\$10.00	\$1,550,257.78	\$1,626,324.91	(\$444,365.09)
280461	MS	3 NOXAPATER TEL. CO.	1022	1,018	\$797,930.00	\$65.06	1.003929	\$28.85	\$352,390.07	\$353,774.70	(\$444,155.30)
542332	CA	3 THE PONDEROSA TELEPHONE COMPANY	8021	7,837	\$1,795,861.00	\$18.66	1.023478	\$14.16	\$1,331,361.07	\$1,362,619.26	(\$433,241.74)
411847	KS	3 WHEAT STATE TELEPHONE, INC.	2200	2,174	\$1,123,417.00	\$42.55	1.01196	\$26.19	\$683,187.33	\$691,357.92	(\$432,059.08)
442134	TX	3 RIVIERA TELEPHONE COMPANY INC.	1033	997	\$779,828.00	\$62.91	1.036108	\$28.89	\$345,698.58	\$358,181.18	(\$421,646.82)
442060	TX	3 COMANCHE COUNTY TEL COMPANY INC.	5359	5,276	\$1,636,432.00	\$25.45	1.015732	\$19.05	\$1,206,296.20	\$1,225,273.19	(\$411,158.81)
442159	TX	3 VALLEY TELEPHONE CO-OP. INC. - TX	5545	5,414	\$1,644,461.00	\$24.71	1.024197	\$18.74	\$1,217,227.45	\$1,246,680.13	(\$397,780.87)
502284	UT	3 BEEHIVE TELEPHONE CO., INC., UT	553	547	\$594,426.00	\$89.58	1.010969	\$29.93	\$196,459.86	\$198,614.82	(\$395,811.18)
401724	AR	3 SOUTHWEST ARKANSAS TEL. COOP. INC.	5338	5,278	\$1,613,908.00	\$25.20	1.011368	\$19.05	\$1,206,462.13	\$1,220,177.12	(\$393,730.88)
411826	KS	3 RURAL TEL. SERVICE CO.,INC.	7204	7,011	\$1,725,149.00	\$19.96	1.027528	\$15.40	\$1,295,796.82	\$1,331,467.73	(\$393,681.27)
442170	TX	3 XIT RURAL TELEPHONE CO-OP. INC.	1270	1,220	\$815,435.00	\$53.51	1.040984	\$28.38	\$415,512.48	\$432,541.68	(\$382,893.32)
220356	GA	3 COASTAL UTILITIES, INC.	34007	32,779	\$3,708,791.00	\$9.09	1.037463	\$8.19	\$3,221,520.12	\$3,342,207.96	(\$366,583.04)
411817	KS	3 PIONEER TELEPHONE ASSOCIATION INC.	14949	14,527	\$2,032,569.00	\$11.33	1.029049	\$9.29	\$1,619,405.71	\$1,666,448.41	(\$366,120.59)
533401	OR	2 CITIZENS TELECOMMUNICATIONS COMPANY OF O	13489	13,012	\$1,946,444.00	\$12.02	1.036658	\$9.95	\$1,554,175.87	\$1,611,149.58	(\$355,294.42)
432030	OK	3 TOTAH TELEPHONE CO. INC.	1903	1,892	\$947,639.00	\$41.50	1.005814	\$26.84	\$609,293.63	\$612,836.03	(\$334,802.97)
442072	TX	3 FORT BEND TELEPHONE COMPANY	27581	26,865	\$3,042,879.00	\$9.19	1.026652	\$8.19	\$2,640,292.20	\$2,710,660.68	(\$332,218.32)
280456	MS	3 GEORGETOWN TEL. CO., INC.	302	298	\$445,848.00	\$123.03	1.013423	\$31.90	\$114,070.80	\$115,601.95	(\$330,246.05)
411781	KS	3 H & B COMMUNICATIONS INC.	1092	1,066	\$701,948.00	\$53.57	1.02439	\$28.74	\$367,593.47	\$376,559.16	(\$325,388.84)
442071	TX	3 FIVE AREA TELEPHONE CO-OP. INC.	1520	1,500	\$827,079.00	\$45.34	1.013333	\$27.74	\$499,284.00	\$505,941.12	(\$321,137.88)
522451	WA	3 WESTERN WAHKIKAUM COUNTY TEL COMPANY	1003	985	\$667,724.00	\$55.48	1.018274	\$28.92	\$341,863.95	\$348,111.21	(\$319,612.79)
442116	TX	3 MUENSTER TELEPHONE CORP. OF TEXAS	3077	3,027	\$1,207,974.00	\$32.72	1.016518	\$24.23	\$878,915.59	\$894,517.13	(\$313,456.87)
381634	ND	3 SOURIS RIVER TELECOMMUNICATIONS COOPERAT	11790	11,535	\$1,836,517.00	\$12.98	1.022107	\$10.77	\$1,490,582.16	\$1,523,533.91	(\$312,983.09)
220369	GA	3 HAWKINSVILLE TEL. CO.	4481	4,314	\$1,451,435.00	\$26.99	1.038711	\$21.27	\$1,100,887.93	\$1,143,504.60	(\$307,930.40)
411833	KS	3 SOUTHERN KANSAS TEL. CO.,INC.	4448	4,379	\$1,424,715.00	\$26.69	1.015757	\$21.12	\$1,109,619.33	\$1,127,103.63	(\$297,611.37)
150077	NY	3 CHAMPLAIN TEL. CO.	5433	5,128	\$1,552,863.00	\$23.82	1.059477	\$19.39	\$1,193,404.57	\$1,264,385.15	(\$288,477.85)
200271	WV	2 CITIZENS MOUNTAIN STATE TEL. CO.	23106	22,850	\$2,559,328.00	\$9.23	1.011204	\$8.19	\$2,245,698.00	\$2,270,857.68	(\$288,470.32)
442041	TX	3 BRAZOS TELEPHONE COOPERATIVE INC.	1219	1,181	\$696,325.00	\$47.60	1.032176	\$28.47	\$403,500.93	\$416,484.03	(\$279,840.97)
492264	NM	3 LEACO RURAL TEL. COOPERATIVE INC.	1001	968	\$625,788.00	\$52.10	1.034091	\$28.96	\$336,417.95	\$347,886.74	(\$277,901.26)
150085	NY	3 CROWN POINT TEL. CORP.	995	988	\$616,849.00	\$51.66	1.007085	\$28.92	\$342,823.35	\$345,252.26	(\$271,596.74)
361414	MN	3 LAKEDALE TELEPHONE COMPANY	10107	9,936	\$1,714,596.00	\$14.14	1.01721	\$11.92	\$1,421,735.62	\$1,446,203.89	(\$268,392.11)
341060	IL	3 MOULTRIE INDEPENDENT TEL. CO.	806	778	\$546,351.00	\$56.49	1.03599	\$29.40	\$274,465.33	\$284,343.26	(\$262,007.74)
432018	OK	3 PIONEER TEL. COOP. INC.	47854	46,450	\$4,964,765.00	\$8.65	1.030226	\$8.19	\$4,565,106.00	\$4,703,091.12	(\$261,693.88)
653700	MC	2 MICRONESIAN TELECOMMUNICATIONS CORPORATI	16416	16,065	\$1,980,747.00	\$10.05	1.021849	\$8.74	\$1,685,625.84	\$1,722,454.64	(\$258,292.36)
431980	OK	3 CHICKASAW TELEPHONE CO.	8030	7,855	\$1,619,241.00	\$16.80	1.022279	\$14.13	\$1,332,136.08	\$1,361,814.48	(\$257,426.52)
613004	AK	3 BUSH-TELL INC.	790	754	\$535,838.00	\$56.52	1.047745	\$29.45	\$266,497.98	\$279,222.02	(\$256,615.98)
210331	FL	3 INDIANTOWN TEL. SYSTEM	3312	3,148	\$1,206,948.00	\$30.37	1.052097	\$23.95	\$904,644.54	\$951,773.41	(\$255,174.59)
123321	NH	3 MCTA, INC.	10634	10,395	\$1,727,144.00	\$13.53	1.022992	\$11.56	\$1,441,498.32	\$1,474,640.99	(\$252,503.01)
442090	TX	3 ALENCO COMMUNICATIONS, INC.	854	825	\$543,474.00	\$53.03	1.035152	\$29.29	\$289,975.95	\$300,169.04	(\$243,304.96)
492259	NM	3 BACA VALLEY TEL. CO.	710	706	\$491,765.00	\$57.72	1.005666	\$29.56	\$250,467.90	\$251,886.98	(\$239,898.02)
452200	AZ	3 FORT MOJAVE TELECOMMUNICATIONS, INC.	330	308	\$356,331.00	\$89.98	1.071429	\$30.86	\$114,070.80	\$122,218.71	(\$234,112.29)
341049	IL	3 MADISON TEL. CO.	1481	1,435	\$727,634.00	\$40.94	1.032056	\$27.89	\$480,222.75	\$495,616.65	(\$232,017.35)
310728	MI	3 SPRINGPORT TEL. CO.	1798	1,776	\$812,300.00	\$37.65	1.012387	\$27.10	\$577,623.40	\$584,778.64	(\$227,521.36)
401729	AR	3 WALNUT HILL TELEPHONE COMPANY	5017	4,960	\$1,408,749.00	\$23.40	1.011492	\$19.78	\$1,177,305.60	\$1,190,835.12	(\$217,913.88)
613003	AK	3 BRISTOL BAY TELEPHONE COOP. INC.	1799	1,672	\$803,156.00	\$37.20	1.075957	\$27.34	\$548,597.91	\$590,267.73	(\$212,888.27)
411788	KS	3 KANOKLA TEL. ASSOC. INC.- KS	2271	2,252	\$920,574.00	\$33.78	1.008437	\$26.01	\$702,851.00	\$708,780.92	(\$211,793.08)
472215	ID	3 CAMBRIDGE TEL. CO.,INC.-ID	962	944	\$536,856.00	\$46.51	1.019068	\$29.02	\$328,702.31	\$334,969.94	(\$201,886.06)
492080	NM	2 GTE SOUTHWEST INC. - NEW MEXICO	42732	41,374	\$4,400,303.00	\$8.58	1.032823	\$8.19	\$4,066,236.72	\$4,199,700.96	(\$200,602.04)
120038	NH	3 BRETTON WOODS TEL. CO.	371	319	\$335,766.00	\$75.42	1.163009	\$30.45	\$116,579.06	\$135,582.54	(\$200,183.46)
300597	OH	3 CHILLICOTHE TEL. CO.	32919	31,686	\$3,433,803.00	\$8.69	1.038913	\$8.19	\$3,114,100.08	\$3,235,279.32	(\$198,523.68)
341045	IL	3 LEAF RIVER TEL. CO.	619	614	\$417,495.00	\$56.21	1.008143	\$29.78	\$219,388.09	\$221,174.64	(\$196,320.36)
472232	ID	3 ROCKLAND TEL. CO.,INC.	346	343	\$319,226.00	\$76.88	1.008746	\$30.40	\$125,122.70	\$126,217.06	(\$193,008.94)
371516	NE	3 ARAPAHOE TELEPHONE COMPANY	1112	1,058	\$570,450.00	\$42.75	1.05104	\$28.75	\$365,068.40	\$383,701.38	(\$186,748.62)
120047	NH	3 MERRIMACK COUNTY TEL. CO.	6846	6,608	\$1,510,548.00	\$18.39	1.036017	\$16.12	\$1,278,445.25	\$1,324,490.95	(\$186,057.05)
210335	FL	3 NORTHEAST FLORIDA TEL. CO., INC.	7348	7,144	\$1,522,277.00	\$17.26	1.028555	\$15.18	\$1,301,523.26	\$1,338,688.82	(\$183,588.18)

SAR_ID	STATE	STUDY AREA NAME	TOTLOOPS	USF LOOPS	REPORTED TOTAL CORP OPS	REPORTED CORP OPS/LOOP/MO.	LOOP FACTOR	JULY 10 ORDER IMPUTED/LP/MO CORP OPS	WORKING LOOP CORP OPS	JULY 10 ORDER IMPUTED CORP OPS	JULY 10 ORDER VS ACTUAL
482254	MT	3 SOUTHERN MONTANA TEL. CO.	916	891	\$496,991.00	\$45.21	1.028058	\$29.14	\$311,550.98	\$320,292.59	(\$176,698.41)
542339	CA	3 THE SISKIYOU TELEPHONE CO.	4473	4,326	\$1,315,788.00	\$24.51	1.033981	\$21.24	\$1,102,517.44	\$1,139,981.62	(\$175,806.38)
442140	TX	2 CENTURY TELEPHONE OF SAN MARCOS, INC.	28302	26,918	\$2,954,511.00	\$8.70	1.051415	\$8.19	\$2,645,501.04	\$2,781,520.56	(\$172,990.44)
411764	KS	3 ELKHART TELEPHONE COMPANY INC.	1654	1,552	\$716,810.00	\$36.11	1.065722	\$27.62	\$514,365.08	\$548,170.00	(\$168,640.00)
150084	NY	3 TACONIC TEL. CORP.	24491	24,101	\$2,575,443.00	\$8.76	1.016182	\$8.19	\$2,368,646.28	\$2,406,975.48	(\$168,467.52)
613025	AK	3 YUKON TELEPHONE COMPANY, INC.	524	478	\$357,528.00	\$56.86	1.096234	\$30.09	\$172,588.21	\$189,197.12	(\$168,330.88)
391688	SD	3 KENNEBEC TELEPHONE COMPANY	332	320	\$289,423.00	\$72.65	1.0375	\$30.45	\$116,935.68	\$121,320.77	(\$168,102.23)
230502	NC	3 STAR TEL. MEMB. CORP.	15538	15,414	\$1,836,317.00	\$9.85	1.008045	\$8.96	\$1,657,596.38	\$1,670,931.14	(\$165,385.86)
472213	ID	3 ALBION TEL. CO. INC.	1044	1,010	\$326,798.00	\$42.05	1.033663	\$28.87	\$349,843.80	\$361,620.72	(\$165,177.28)
442093	TX	3 INDUSTRY TELEPHONE COMPANY	1869	1,849	\$769,112.00	\$34.29	1.010817	\$26.94	\$597,640.44	\$604,104.91	(\$165,007.09)
532376	OR	3 HELIX TELEPHONE COMPANY	270	264	\$278,775.00	\$86.04	1.022727	\$36.01	\$114,070.80	\$116,663.32	(\$162,111.68)
220381	GA	3 PUBLIC SERVICE TEL. CO.	10070	9,814	\$1,612,330.00	\$13.34	1.026085	\$12.03	\$1,416,482.78	\$1,453,432.00	(\$158,898.00)
532375	OR	3 ROOMTELE COMMUNICATIONS INC.	778	733	\$428,830.00	\$45.93	1.061392	\$29.50	\$259,500.47	\$275,431.61	(\$153,398.39)
492272	NM	3 ROOSEVELT COUNTY RURAL TEL. COOP., INC.	1716	1,693	\$714,004.00	\$34.67	1.013585	\$27.29	\$554,506.94	\$562,040.11	(\$151,963.89)
371591	NE	3 SOUTHEAST NEBRASKA TEL. CO.	4280	4,129	\$1,264,391.00	\$24.62	1.036571	\$21.69	\$1,074,760.53	\$1,114,065.17	(\$150,325.83)
270435	LA	3 NORTHEAST LOUISIANA TEL. CO., INC.	901	890	\$463,009.00	\$42.82	1.01236	\$29.14	\$311,225.88	\$315,072.49	(\$147,936.51)
472226	ID	3 MIDVALE TEL. EXCH. INC.	432	428	\$303,472.00	\$58.54	1.009346	\$30.20	\$155,125.69	\$156,575.46	(\$146,896.54)
411827	KS	3 S & T TEL. COOP. ASSN.	1704	1,675	\$703,552.00	\$34.41	1.017313	\$27.34	\$549,443.55	\$558,956.30	(\$144,595.70)
421908	MO	3 LE-RU TELEPHONE COMPANY	1205	1,197	\$554,186.00	\$38.33	1.006683	\$28.43	\$408,438.90	\$411,168.65	(\$143,017.35)
150099	NY	3 HANCOCK TEL. CO.-NY	1771	1,727	\$718,938.00	\$33.83	1.025478	\$27.22	\$564,022.31	\$578,392.31	(\$140,545.69)
532390	OR	3 OREGON-IDAHO UTILITIES, INC.	770	740	\$412,047.00	\$44.59	1.040541	\$29.49	\$261,835.68	\$272,450.64	(\$139,596.36)
613023	AK	3 UNITED UTILITIES INC.	4963	4,873	\$1,329,205.00	\$22.32	1.018469	\$19.98	\$1,168,356.33	\$1,189,934.84	(\$139,270.16)
401726	AR	3 TRI-COUNTY TEL. CO. INC.-AR	5909	5,856	\$1,393,977.00	\$19.66	1.009051	\$17.72	\$1,245,163.62	\$1,256,433.03	(\$137,543.97)
492066	NM	3 DELL TELEPHONE CO-OP. INC.-NM	368	368	\$270,287.00	\$61.21	1	\$30.34	\$133,988.51	\$133,988.51	(\$136,298.49)
472295	ID	3 SILVER STAR TEL. CO. INC.-ID	509	484	\$316,800.00	\$51.87	1.015653	\$30.07	\$174,674.44	\$183,696.88	(\$133,103.12)
341065	IL	3 ODIN TEL. EXCHANGE, INC.	1150	1,142	\$525,432.00	\$38.07	1.007005	\$28.56	\$391,405.43	\$394,147.32	(\$131,284.68)
371542	NE	3 EASTERN NEBRASKA TELEPHONE COMPANY	2849	2,748	\$374,557.00	\$28.51	1.036754	\$24.87	\$820,033.98	\$850,173.51	(\$124,383.49)
442052	TX	3 CENTRAL TEXAS TELEPHONE CO-OP. INC.	4138	4,127	\$1,196,096.00	\$24.09	1.002665	\$21.70	\$1,074,467.75	\$1,077,331.61	(\$118,764.39)
532384	OR	3 MONITOR COOPERATIVE TELEPHONE CO	656	654	\$350,552.00	\$44.53	1.003058	\$29.68	\$232,958.46	\$233,670.87	(\$116,881.13)
401713	AR	3 NORTHERN ARKANSAS TEL. CO., INC.	6453	6,397	\$1,395,470.00	\$18.02	0.008754	\$16.54	\$1,269,360.43	\$1,280,472.54	(\$114,997.46)
532385	OR	3 MONROE TELEPHONE COMPANY	891	859	\$422,748.00	\$39.54	1.037253	\$29.21	\$301,120.39	\$312,337.91	(\$110,410.09)
150091	NY	3 DUNKIRK AND FREDONIA TEL. CO.	10611	9,982	\$1,622,841.00	\$12.74	1.063013	\$11.89	\$1,423,716.19	\$1,513,429.42	(\$109,411.58)
421929	MO	3 HOLWAY TELEPHONE COMPANY	581	571	\$314,310.00	\$45.08	1.017513	\$29.87	\$204,701.44	\$208,286.41	(\$106,023.59)
613010	AK	2 GLACIER STATE TELEPHONE COMPANY	43032	41,409	\$4,335,013.00	\$8.39	1.039194	\$8.19	\$4,069,676.52	\$4,229,184.96	(\$105,828.04)
371567	NE	3 KEYSTONE-ARTHUR TELEPHONE COMPANY	621	620	\$326,901.00	\$43.87	1.001613	\$29.76	\$221,429.28	\$221,786.42	(\$105,114.58)
361385	MN	3 EAST OTTER TAIL TEL. CO.	16917	16,534	\$1,848,019.00	\$9.10	1.023164	\$8.60	\$1,705,819.10	\$1,745,333.36	(\$102,685.64)
452179	AZ	3 GILA RIVER TELECOMMUNICATIONS, INC.	2505	2,217	\$886,524.00	\$29.49	1.129905	\$26.09	\$694,069.10	\$784,232.33	(\$102,291.67)
442073	TX	3 BORDER TO BORDER COMMUNICATIONS	79	64	\$242,001.00	\$255.28	1.234375	\$148.53	\$114,070.80	\$140,806.14	(\$101,194.86)
532364	OR	3 COLTON TELEPHONE COMPANY	1185	1,167	\$503,757.00	\$35.43	1.015424	\$28.50	\$399,168.62	\$405,325.46	(\$98,431.54)
613016	AK	3 MUKLUK TEL. COMPANY, INC.	1047	1,025	\$460,578.00	\$36.66	1.021463	\$28.83	\$354,615.15	\$362,226.40	(\$98,351.60)
371592	NE	3 STANTON TEL. CO., INC.	1145	1,116	\$489,819.00	\$35.65	1.025986	\$28.62	\$383,295.11	\$393,255.29	(\$96,563.71)
220358	GA	3 DARIEN TEL. CO., INC.	5135	5,024	\$1,304,183.00	\$21.16	1.022094	\$19.63	\$1,183,622.25	\$1,209,773.14	(\$94,409.86)
492270	NM	3 PENASCO VALLEY TEL. COOPERATIVE INC.	2713	2,687	\$901,680.00	\$27.70	1.009676	\$25.01	\$806,354.73	\$814,157.19	(\$87,522.81)
472233	ID	3 RURAL TELEPHONE COMPANY - ID	397	397	\$228,561.00	\$47.98	1	\$30.27	\$144,229.62	\$144,229.62	(\$84,331.38)
411808	KS	3 MOUNDRIDGE TEL. CO.	2644	2,574	\$883,279.00	\$27.84	1.027195	\$25.27	\$780,471.81	\$801,696.76	(\$81,582.24)
552233	NV	3 RURAL TELEPHONE COMPANY - NV	532	525	\$272,953.00	\$42.76	1.013333	\$29.98	\$188,877.15	\$191,395.51	(\$81,557.49)
442040	TX	3 BRAZORIA TEL. CO.	5857	5,760	\$1,341,901.00	\$19.09	1.01684	\$17.94	\$1,240,012.80	\$1,260,894.96	(\$81,006.04)
341043	IL	3 LA HARPE TEL. CO.	1106	1,090	\$461,079.00	\$34.74	1.014679	\$28.68	\$375,147.48	\$380,654.23	(\$80,424.77)
351316	IA	3 UNITED FARMERS TEL. CO.	650	623	\$311,247.00	\$39.90	1.043339	\$29.76	\$222,449.13	\$232,089.78	(\$79,157.22)
542346	CA	3 PINNACLES TELEPHONE COMPANY	225	217	\$197,007.00	\$72.97	1.036866	\$43.81	\$114,070.80	\$118,276.18	(\$78,730.82)
371536	NE	3 CURTIS TELEPHONE COMPANY	881	823	\$384,779.00	\$36.40	1.070474	\$29.30	\$289,318.41	\$309,707.80	(\$75,071.20)
462204	CO	3 COLUMBINE TELEPHONE COMPANY	982	978	\$413,985.00	\$35.13	1.00409	\$28.94	\$339,623.41	\$341,012.46	(\$72,972.54)
431984	OK	2 OKLAHOMA COMMUNICATION SYSTEMS INC.	16775	16,585	\$1,799,643.00	\$8.94	1.011456	\$8.58	\$1,708,014.96	\$1,727,582.21	(\$72,060.79)
412030	KS	3 TOTAH TEL. CO. INC.	1349	1,338	\$526,676.00	\$32.53	1.008221	\$28.11	\$451,343.79	\$455,054.39	(\$71,621.61)
442105	TX	3 LIPAN TELEPHONE COMPANY	1103	1,090	\$447,714.00	\$33.83	1.011927	\$28.68	\$375,147.48	\$379,621.72	(\$68,092.28)
442076	TX	3 GANADO TELEPHONE COMPANY INC.	1452	1,430	\$553,847.00	\$31.79	1.015385	\$27.90	\$478,746.84	\$486,112.18	(\$67,734.82)
371586	NE	3 ROCK COUNTY TEL. CO.	1075	1,026	\$439,118.00	\$34.04	1.047758	\$28.83	\$354,932.80	\$371,883.78	(\$67,234.22)
532378	OR	3 TRANS-CASCADES TELEPHONE COMPANY	149	145	\$183,228.00	\$102.48	1.027586	\$65.56	\$114,070.80	\$117,217.58	(\$66,010.42)
110037	MA	3 RICHMOND TEL. CO., INC.	1016	1,010	\$413,051.00	\$33.88	1.005941	\$28.87	\$349,843.80	\$351,922.08	(\$61,128.92)
280466	MS	3 SLEDGE TEL. CO., INC.	510	508	\$238,760.00	\$39.01	1.003937	\$30.02	\$182,999.48	\$183,719.95	(\$55,040.05)
532369	OR	3 EAGLE TELEPHONE SYSTEM INC.	424	389	\$208,957.00	\$41.07	1.069974	\$30.29	\$141,409.12	\$154,132.31	(\$54,824.69)
542311	CA	3 CALIFORNIA-OREGON TELEPHONE CO	2660	2,558	\$860,309.00	\$26.95	1.039875	\$25.30	\$776,750.00	\$807,722.83	(\$52,586.17)
613028	AK	3 SUMMIT TEL & TEL CO OF ALASKA	115	111	\$169,761.00	\$123.02	1.036036	\$85.64	\$114,070.80	\$118,181.46	(\$51,579.54)

SAR_ID	STATE	STUDY AREA NAME	TOTLOOPS	USF LOOPS	REPORTED TOTAL CORP OPS	REPORTED CORP OPS/LOOPIMO.	LOOP FACTOR	JULY 10 ORDER IMPUTED/LPM/MO CORP OPS	WORKING LOOP CORP OPS	JULY 10 ORDER IMPUTED CORP OPS	JULY 10 ORDER VS ACTUAL
411852	KS	3 ZENDA TELEPHONE COMPANY INC.	233	229	\$166,350.00	\$59.50	1.017467	\$41.51	\$114,070.80	\$116,063.30	(\$50,286.70)
532392	OR	3 PINE TELEPHONE SYSTEM INC. - OR	886	767	\$362,547.00	\$34.10	1.15515	\$29.42	\$270,817.58	\$312,834.90	(\$49,712.10)
351105	IA	3 AYRSHIRE FMRS. MUT. TEL. CO.	366	362	\$181,853.00	\$41.41	1.01105	\$30.36	\$131,863.86	\$133,320.92	(\$48,532.08)
472423	ID	3 INLAND TELEPHONE COMPANY - ID	309	307	\$163,338.00	\$44.05	1.006515	\$30.96	\$114,070.80	\$114,813.93	(\$48,524.07)
462188	CO	3 FARMERS TEL CO, INC. - COLORADO	381	369	\$186,014.00	\$40.69	1.03252	\$30.34	\$134,342.42	\$138,711.28	(\$47,302.72)
532226	OR	3 MIDVALE TEL. EXCH. INC. - OR	205	205	\$155,876.00	\$63.36	1	\$46.37	\$114,070.80	\$114,070.80	(\$41,805.20)
462202	CO	3 ROGGEN TELEPHONE COOPERATIVE CO.	236	233	\$156,670.00	\$55.32	1.012876	\$40.80	\$114,070.80	\$115,539.52	(\$41,130.48)
442153	TX	2 TEXAS-ALLTEL, INC.	23631	23,071	\$2,361,406.00	\$8.33	1.024273	\$8.19	\$2,267,417.88	\$2,322,454.68	(\$38,951.32)
150073	NY	3 BERKSHIRE TEL. CORP.	5900	5,788	\$1,301,620.00	\$18.38	1.01935	\$17.88	\$1,241,567.67	\$1,265,592.48	(\$36,027.52)
371557	NE	3 HARTMAN TELEPHONE EXCHANGES INC.	452	444	\$196,802.00	\$36.28	1.018018	\$30.17	\$160,728.71	\$163,624.72	(\$33,177.28)
341023	IL	3 GRIDLEY TEL. CO.	1401	1,360	\$503,212.00	\$29.93	1.030147	\$28.06	\$457,939.20	\$471,744.72	(\$31,467.28)
512290	WY	3 ALL WEST COMMUNICATIONS-WY	341	338	\$148,887.00	\$36.38	1.008876	\$30.41	\$123,345.39	\$124,440.18	(\$24,446.82)
532400	OR	2 UNITED TELEPHONE CO OF THE NW - OR	69552	65,866	\$6,858,413.00	\$8.22	1.055962	\$8.19	\$6,473,310.48	\$6,835,570.56	(\$22,842.44)
220344	GA	3 ALMA TEL. CO., INC.	6409	6,180	\$1,329,271.00	\$17.28	1.037055	\$16.99	\$1,260,017.28	\$1,306,707.24	(\$22,563.76)
431788	OK	3 KANOKLA TELEPHONE ASSN. INC. - OK	1310	1,290	\$464,891.00	\$29.57	1.015504	\$28.22	\$436,861.08	\$443,634.12	(\$21,256.88)
361391	MN	3 FELTON TEL. CO., INC.	702	694	\$266,884.00	\$31.68	1.011527	\$29.59	\$246,440.51	\$249,281.32	(\$17,602.68)
280457	MS	3 LAKESIDE TEL. CO., INC.	386	386	\$157,423.00	\$33.99	1	\$30.30	\$140,350.53	\$140,350.53	(\$17,072.47)
100024	ME	2 SOMERSET TEL. CO.	11333	11,145	\$1,513,577.00	\$11.13	1.016869	\$11.02	\$1,473,790.32	\$1,498,651.03	(\$14,925.97)
371580	NE	3 PETERSBURG TELEPHONE COMPANY	446	445	\$175,972.00	\$32.88	1.002247	\$30.16	\$161,078.43	\$161,440.40	(\$14,531.60)
381617	ND	3 MIDSTATE TELEPHONE COMPANY	1763	1,588	\$595,604.00	\$28.15	1.110202	\$27.54	\$524,718.39	\$582,543.15	(\$13,060.85)
452176	AZ	3 VALLEY TELEPHONE COOPERATIVE INC-AZ	2500	2,420	\$780,984.00	\$26.03	1.033058	\$25.62	\$744,062.88	\$768,660.00	(\$12,324.00)
522442	WA	3 ST. JOHN TELEPHONE CO.	644	609	\$241,920.00	\$31.30	1.057471	\$29.79	\$217,685.59	\$230,196.25	(\$11,723.75)
381616	ND	3 INTER-COMMUNITY TELEPHONE COMPANY	1303	1,268	\$452,598.00	\$28.95	1.027603	\$28.27	\$430,180.67	\$442,054.74	(\$10,543.26)
411801	KS	3 MADISON TEL. CO. INC.- KS	796	777	\$289,632.00	\$30.32	1.024453	\$29.40	\$274,133.99	\$280,837.40	(\$8,794.60)
432029	OK	3 TERRAL TEL. CO.	302	300	\$121,109.00	\$33.42	1.006667	\$31.69	\$114,070.80	\$114,831.27	(\$6,277.73)
140069	VT	3 WAITSFIELD/FAYSTON TEL. CO.	5189	5,125	\$1,213,116.00	\$19.48	1.012488	\$19.40	\$1,193,130.75	\$1,208,030.33	(\$5,085.67)
150116	NY	3 PATTERSONVILLE TEL. CO-NY	1363	1,314	\$465,481.00	\$28.46	1.037291	\$28.17	\$444,118.33	\$460,679.82	(\$4,801.18)
482242	MT	3 INTERTEL TEL. COOPERATIVE INC.	1421	1,409	\$481,114.00	\$28.21	1.008517	\$27.95	\$472,532.95	\$476,557.36	(\$4,556.64)
452226	AZ	3 MIDVALE TELEPHONE EXCHANGE, INC.-ARIZONA	451	446	\$166,669.00	\$30.80	1.011211	\$30.16	\$161,428.09	\$163,237.83	(\$3,431.17)
310711	MI	3 MIDWAY TEL. CO.	893	881	\$315,593.00	\$29.45	1.013621	\$29.16	\$308,297.49	\$312,496.78	(\$3,096.22)
341009	IL	3 C-R TEL. CO.	954	949	\$334,963.00	\$29.26	1.005269	\$29.01	\$330,312.36	\$332,052.67	(\$2,910.33)
371597	NE	3 WAUNETA TEL. CO.	697	663	\$249,268.00	\$29.80	1.051282	\$29.66	\$235,999.62	\$248,102.17	(\$1,165.83)
220392	GA	3 WAVERLY HALL TEL. CO., INC.	1208	1,190	\$412,771.00	\$28.47	1.015126	\$28.45	\$406,280.28	\$412,425.70	(\$345.30)

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
250293	AL	2	GTE SOUTH INC.-AL	149923	144,633	\$412.61	\$12,509,535.97	\$369.86	\$8,047,818.09	(\$42.75)	(\$4,461,717.88)
542308	CA	2	CITIZENS UTILITIES CO. OF CALIF.	96056	92,528	\$429.37	\$9,165,969.41	\$378.44	\$5,735,692.78	(\$50.93)	(\$3,430,276.63)
643300	VI	2	VIRGIN ISLANDS TELEPHONE CORPORATION	41612	39,999	\$768.35	\$14,131,509.70	\$688.15	\$11,770,340.98	(\$80.20)	(\$2,361,168.72)
492177	NM	2	CONTEL WEST, INC. DBA GTE OF WEST-NEW ME	39074	37,620	\$515.13	\$6,146,414.85	\$431.14	\$3,818,980.66	(\$83.99)	(\$2,327,434.19)
265061	KY	2	CINCINNATI BELL-KY	185152	176,351	\$299.26	\$1,554,988.17	\$269.68	\$0.00	(\$29.58)	(\$1,554,988.17)
542234	CA	2	ROSEVILLE TELEPHONE COMPANY	99667	96,875	\$325.45	\$2,503,354.14	\$303.52	\$1,212,763.16	(\$21.93)	(\$1,290,590.98)
143332	VT	3	WFTAC, INC.	37762	37,299	\$413.22	\$3,243,113.55	\$365.78	\$1,976,387.01	(\$47.44)	(\$1,266,726.54)
402080	AR	2	GTE SOUTHWEST INC. - ARKANSAS	80620	78,830	\$431.88	\$7,957,421.43	\$409.39	\$6,716,055.86	(\$22.49)	(\$1,241,365.57)
452172	AZ	2	CITIZENS UTILITIES RURAL COMPANY INC.	78368	76,023	\$370.54	\$4,192,636.14	\$346.61	\$3,081,347.96	(\$23.93)	(\$1,111,288.18)
613015	AK	2	MATANUSKA TELEPHONE ASSOC., INC.	39861	39,192	\$697.42	\$11,761,482.95	\$663.50	\$10,808,348.72	(\$33.92)	(\$953,134.23)
103316	ME	3	MAINE TELECOMM. GROUP, INC.	50866	50,317	\$367.83	\$2,686,327.77	\$340.84	\$1,850,587.07	(\$26.99)	(\$835,740.70)
341037	IL	2	ILLINOIS CONS. TEL. CO.	78572	75,207	\$302.39	\$816,152.00	\$258.18	\$0.00	(\$44.21)	(\$816,152.00)
522449	WA	2	CONTEL NORTHWEST INC. DBA GTE SYSTEMS NW	79701	75,426	\$348.39	\$3,073,766.01	\$333.08	\$2,393,489.99	(\$15.31)	(\$680,276.02)
454426	AZ	2	CITIZENS UTILITIES CO. DBA CITIZENS-ARIZ	33768	31,542	\$462.70	\$3,913,071.34	\$433.56	\$3,259,095.37	(\$29.14)	(\$653,975.97)
474427	ID	2	CITIZENS TELECOMMUNICATIONS COMPANY OF I	19954	19,028	\$601.66	\$4,343,694.24	\$555.31	\$3,703,510.50	(\$46.35)	(\$640,183.74)
442083	TX	3	GUADALUPE VALLEY TEL CO-OP. INC.	23443	23,300	\$420.35	\$2,150,510.20	\$384.17	\$1,544,431.02	(\$36.18)	(\$606,079.18)
204339	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	81589	78,159	\$392.28	\$5,568,365.66	\$380.95	\$4,991,676.86	(\$11.33)	(\$576,688.80)
421922	MO	2	CONTEL OF MO, INC. DBA GTE MISSOURI	218955	214,777	\$476.52	\$7,493,344.01	\$465.91	\$6,926,730.04	(\$10.61)	(\$566,613.97)
240523	SC	3	HARGRAY TEL. CO., INC.	43973	43,092	\$317.44	\$889,185.11	\$296.03	\$329,780.97	(\$21.41)	(\$559,404.14)
431988	OK	3	DOBSON TELEPHONE CO.	44115	4,353	\$843.37	\$1,782,821.54	\$685.51	\$1,272,318.56	(\$157.86)	(\$510,502.98)
270433	LA	3	LAFOURCHE TEL. CO.	14211	13,428	\$488.53	\$1,925,999.19	\$437.19	\$1,424,036.67	(\$51.34)	(\$501,962.52)
432016	OK	3	PANHANDLE TELEPHONE COOPERATIVE INC.	19717	18,709	\$419.00	\$1,707,833.76	\$383.00	\$1,223,728.74	(\$36.00)	(\$484,105.02)
542344	CA	2	WEST COAST TEL. CO. OF CALIFORNIA	14063	12,912	\$381.38	\$814,347.90	\$324.25	\$335,627.24	(\$57.13)	(\$478,820.66)
150081	NY	3	CITIZENS TEL. CO. OF HAMMOND, NY	16711	1,669	\$1,344.26	\$1,310,547.33	\$1,016.15	\$901,704.60	(\$328.11)	(\$408,842.73)
492268	NM	3	WESTERN NEW MEXICO TEL. CO., INC.	5381	5,257	\$1,119.42	\$3,241,461.34	\$1,021.21	\$2,860,150.22	(\$98.21)	(\$381,311.12)
204338	WV	2	CITIZENS UTILITIES CO. DBA CITIZENS OF W	33148	32,369	\$458.91	\$3,923,659.32	\$442.76	\$3,567,815.52	(\$16.15)	(\$355,843.80)
401790	AR	2	CONTEL KS DBA GTE SYSTEMS OF ARKANSAS	20069	19,453	\$315.12	\$372,069.26	\$285.72	\$18,513.86	(\$29.40)	(\$353,555.40)
522452	WA	3	WHIDBEY TEL. CO.	10795	10,602	\$468.96	\$1,365,050.70	\$423.10	\$1,012,327.31	(\$45.86)	(\$352,723.39)
542338	CA	3	SIERRA TELEPHONE COMPANY, INC.	18947	18,482	\$473.12	\$2,437,296.65	\$446.48	\$2,088,763.33	(\$26.64)	(\$348,533.32)
154534	NY	2	CITIZENS TELECOMM. CO. OF NY	26081	25,605	\$433.23	\$2,610,598.10	\$414.06	\$2,271,249.81	(\$19.17)	(\$339,348.29)
421882	MO	3	FIDELITY TELEPHONE COMPANY	12640	12,304	\$350.92	\$521,647.46	\$308.64	\$194,972.62	(\$42.28)	(\$326,674.84)
280446	MS	2	BAY SPRINGS TEL. CO., INC.	11213	11,023	\$552.29	\$2,108,166.11	\$511.78	\$1,785,622.93	(\$40.51)	(\$322,543.18)
442068	TX	3	EASTEX TELEPHONE COOPERATIVE INC.	25161	24,896	\$501.58	\$3,814,542.09	\$482.88	\$3,493,356.18	(\$18.70)	(\$321,185.91)
270425	LA	3	CAMERON TEL. CO.-LA	7360	7,034	\$664.12	\$1,935,222.74	\$602.48	\$1,617,951.71	(\$61.64)	(\$317,271.03)
492262	NM	3	E.N.M.R. TEL COOP. INC.-NM	11505	11,002	\$683.62	\$3,187,819.32	\$645.48	\$2,885,420.56	(\$38.14)	(\$302,398.76)
542315	CA	3	EVANS TELEPHONE COMPANY	10453	9,971	\$436.77	\$1,043,082.01	\$395.27	\$743,943.76	(\$41.50)	(\$299,138.25)
504429	UT	2	CITIZENS TELECOMMUNICATIONS COMPANY OF U	19590	18,437	\$376.11	\$1,089,932.29	\$350.90	\$798,612.56	(\$25.21)	(\$291,319.73)
294336	TN	2	CITIZENS UTILITIES DBA CITIZENS OF TENN	68292	66,004	\$303.94	\$782,779.39	\$296.44	\$522,774.69	(\$7.50)	(\$260,004.70)
145115	VT	1	NEW ENGLAND TEL.-VT	325483	310,994	\$353.04	\$2,094,404.64	\$343.33	\$1,837,230.56	(\$9.71)	(\$257,174.08)
105111	ME	1	NEW ENGLAND TEL.-MAINE	654308	626,802	\$312.18	\$1,659,586.73	\$306.73	\$1,407,953.77	(\$5.45)	(\$251,632.96)
442039	TX	3	BIG BEND TELEPHONE COMPANY INC.	4348	4,229	\$1,877.67	\$5,012,576.93	\$1,797.07	\$4,761,684.44	(\$80.60)	(\$250,892.49)
432006	OK	3	MCLOUD TELEPHONE CO.	7499	7,453	\$474.32	\$989,565.18	\$428.64	\$742,582.09	(\$45.68)	(\$246,983.09)
454449	AZ	2	NAVAJO COMMUNICATIONS CO INC-AZ	14401	13,581	\$548.79	\$2,561,737.52	\$523.59	\$2,320,245.34	(\$25.20)	(\$241,492.18)
120039	NH	3	GRANITE STATE TEL., INC.	8704	8,623	\$362.90	\$432,732.97	\$319.38	\$196,880.20	(\$43.52)	(\$235,852.77)
613001	AK	3	ARCTIC SLOPE TEL. ASSOCIATION COOP.INC.	2090	1,955	\$807.48	\$748,069.17	\$652.70	\$523,312.82	(\$154.78)	(\$224,756.35)
154532	NY	2	CITIZENS TELECOMM. CO. OF NY	253985	244,705	\$298.15	\$304,792.31	\$287.55	\$80,508.48	(\$10.60)	(\$224,283.83)
411835	KS	3	SUNFLOWER TEL. CO.,INC.	4479	4,268	\$554.24	\$822,503.67	\$485.57	\$607,474.90	(\$68.67)	(\$215,028.77)
431981	OK	3	CHOUTEAU TELEPHONE CO.	3154	3,111	\$595.31	\$695,360.06	\$503.24	\$484,031.46	(\$92.07)	(\$211,328.60)
280461	MS	3	NOXAPATER TEL. CO.	1022	1,018	\$757.43	\$351,318.49	\$494.53	\$151,737.80	(\$262.90)	(\$199,580.69)
220379	GA	3	PLANT TEL. CO.	9096	8,907	\$500.89	\$1,360,112.93	\$471.14	\$1,171,372.49	(\$29.75)	(\$188,740.44)
442166	TX	3	WEST TEXAS RURAL TEL. CO-OP. INC.	1926	1,877	\$1,074.75	\$1,094,472.27	\$939.93	\$906,780.88	(\$134.82)	(\$187,691.39)
371577	NE	3	GREAT PLAINS COMMUNICATIONS, INC.	26779	26,015	\$350.73	\$1,099,734.05	\$338.34	\$914,498.09	(\$12.39)	(\$185,235.96)
442131	TX	3	POKA-LAMBRO TELEPHONE COOPERATIVE, INC.	3470	3,381	\$686.51	\$986,969.94	\$614.83	\$809,001.99	(\$71.68)	(\$177,967.95)
442066	TX	3	DELL TELEPHONE CO-OP. INC. - TX	681	664	\$2,650.12	\$1,171,710.39	\$2,298.54	\$997,366.63	(\$351.58)	(\$174,343.76)
401724	AR	3	SOUTHWEST ARKANSAS TEL. COOP. INC.	5338	5,278	\$693.31	\$1,567,653.48	\$648.09	\$1,394,579.42	(\$45.22)	(\$173,074.06)
542301	CA	3	CALAVERAS TELEPHONE COMPANY	2734	2,690	\$761.92	\$937,395.26	\$676.51	\$768,095.04	(\$85.41)	(\$169,300.22)
522451	WA	3	WESTERN WAHKIAKUM COUNTY TEL COMPANY	1003	985	\$1,651.77	\$1,000,623.65	\$1,422.90	\$832,654.48	(\$228.87)	(\$167,969.17)

SAR_ID	STATE	S	S	STUDY AREA NAME	TOTLOOPs	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
613011	AK	3	INTERIOR TELEPHONE COMPANY INC.	4464	4,001	\$746.95	\$1,349,323.55	\$690.25	\$1,183,674.59	(\$56.70)	(\$165,648.96)	
442159	TX	3	VALLEY TELEPHONE CO-OP. INC. - TX	5545	5,414	\$1,232.20	\$3,796,210.58	\$1,190.18	\$3,631,676.99	(\$42.02)	(\$164,533.59)	
482247	MT	3	NEMONT TELEPHONE COOP.- MONTANA	13555	12,921	\$549.85	\$2,447,516.17	\$531.40	\$2,283,198.61	(\$18.45)	(\$164,317.56)	
542332	CA	3	THE PONDEROSA TELEPHONE COMPANY	8021	7,837	\$902.58	\$3,557,755.64	\$875.33	\$3,406,396.36	(\$27.25)	(\$151,359.28)	
442170	TX	3	XIT RURAL TELEPHONE CO-OP. INC.	1270	1,220	\$1,441.02	\$1,046,514.87	\$1,274.61	\$895,817.42	(\$166.41)	(\$150,897.45)	
320800	IN	3	NORTHWESTERN INDIANA TEL. CO., INC.	11264	11,084	\$305.63	\$143,627.30	\$262.16	\$0.00	(\$43.47)	(\$143,627.30)	
240479	SC	2	GTE SOUTH INC.-SC	170995	161,792	\$311.54	\$2,718,036.84	\$308.81	\$2,582,122.71	(\$2.73)	(\$135,914.13)	
442134	TX	3	RIVERA TELEPHONE COMPANY INC.	1033	997	\$755.66	\$342,747.74	\$573.40	\$207,584.68	(\$182.26)	(\$135,163.06)	
280456	MS	3	GEORGETOWN TELE. CO., INC.	302	298	\$1,258.63	\$214,859.96	\$663.63	\$82,212.78	(\$595.00)	(\$132,647.18)	
270438	LA	3	RESERVE TEL. CO.	5111	4,924	\$331.07	\$145,228.83	\$288.30	\$12,954.64	(\$42.77)	(\$132,274.19)	
432030	OK	3	TOTAH TELEPHONE CO. INC.	1903	1,892	\$692.89	\$561,359.38	\$600.55	\$432,458.27	(\$92.34)	(\$128,901.11)	
442080	TX	2	GTE SOUTHWEST INC. - TEXAS	1370149	1,322,086	\$318.76	\$4,371,543.46	\$316.35	\$4,243,375.39	(\$2.41)	(\$128,168.07)	
542313	CA	3	DUCOR TELEPHONE COMPANY	843	835	\$925.66	\$393,518.03	\$724.90	\$268,728.78	(\$200.76)	(\$124,789.25)	
411817	KS	3	PIONEER TELEPHONE ASSOCIATION INC.	14949	14,527	\$486.51	\$2,061,622.09	\$473.61	\$1,937,399.28	(\$12.90)	(\$124,222.81)	
411847	KS	3	WHEAT STATE TELEPHONE, INC.	2200	2,174	\$532.12	\$382,893.74	\$455.63	\$260,619.26	(\$76.49)	(\$122,274.48)	
533401	OR	2	CITIZENS TELECOMMUNICATIONS COMPANY OF O	13489	13,012	\$412.40	\$1,123,378.98	\$398.46	\$1,001,957.49	(\$13.94)	(\$121,421.49)	
411826	KS	3	RURAL TEL. SERVICE CO.,INC.	7204	7,011	\$652.22	\$1,866,321.71	\$627.68	\$1,745,133.68	(\$24.54)	(\$121,188.03)	
371524	NE	3	BI AIR TELEPHONE COMPANY	7067	6,785	\$323.85	\$168,275.29	\$295.12	\$47,909.48	(\$28.73)	(\$120,365.81)	
200271	WV	2	CITIZENS MOUNTAIN STATE TEL. CO.	23106	22,850	\$614.76	\$5,440,678.11	\$606.25	\$5,320,472.94	(\$8.51)	(\$120,205.17)	
502284	UT	3	BEEHIVE TELEPHONE CO., INC., UT	553	547	\$1,135.75	\$343,979.08	\$841.74	\$223,976.04	(\$294.01)	(\$120,003.04)	
442071	TX	3	FIVE AREA TELEPHONE CO-OP. INC.	1520	1,500	\$1,049.16	\$845,856.11	\$941.85	\$726,816.94	(\$107.31)	(\$119,039.17)	
442060	TX	3	COMANCHE COUNTY TEL COMPANY INC.	5359	5,276	\$358.12	\$248,376.01	\$323.98	\$136,225.38	(\$34.14)	(\$112,150.63)	
442041	TX	3	BRAZOS TELEPHONE COOPERATIVE INC.	1219	1,181	\$995.48	\$618,423.65	\$870.70	\$509,223.72	(\$124.78)	(\$109,199.93)	
210331	FL	3	INDIANTOWN TEL. SYSTEM	3312	3,148	\$680.30	\$904,291.57	\$632.56	\$795,105.10	(\$47.74)	(\$109,186.47)	
542302	CA	2	CONTEL OF CALIFORNIA - CALIFORNIA	349500	335,724	\$364.01	\$2,629,239.29	\$359.33	\$2,520,470.72	(\$4.68)	(\$108,768.57)	
150085	NY	3	CROWN POINT TEL. CORP.	995	988	\$1,187.69	\$659,787.96	\$1,042.16	\$553,060.19	(\$145.53)	(\$106,727.77)	
220356	GA	3	COASTAL UTILITIES, INC.	34007	32,779	\$345.90	\$1,282,759.45	\$339.54	\$1,177,898.48	(\$6.36)	(\$104,860.97)	
442090	TX	3	ALENCO COMMUNICATIONS, INC.	854	825	\$1,685.28	\$858,820.11	\$1,518.73	\$756,694.75	(\$166.55)	(\$102,125.36)	
442116	TX	3	MUENSTER TELEPHONE CORP. OF TEXAS	3077	3,027	\$532.34	\$533,627.03	\$486.69	\$433,383.97	(\$45.65)	(\$100,243.06)	
220369	GA	3	HAWKINSVILLE TEL. CO.	4481	4,314	\$508.56	\$683,075.88	\$476.09	\$583,365.96	(\$32.47)	(\$100,204.92)	
401729	AR	3	WALNUT HILL TELEPHONE COMPANY	5017	4,960	\$876.50	\$2,154,669.01	\$848.13	\$2,054,702.20	(\$28.37)	(\$99,966.81)	
123321	NH	3	MCTA, INC.	10634	10,395	\$386.69	\$697,001.12	\$372.91	\$601,246.52	(\$13.78)	(\$95,754.60)	
492259	NM	3	BACA VALLEY TEL. CO.	710	706	\$923.42	\$331,536.95	\$741.48	\$235,992.02	(\$181.94)	(\$95,544.93)	
442072	TX	3	FORT BEND TELEPHONE COMPANY	27581	26,865	\$318.60	\$574,604.07	\$311.86	\$482,002.48	(\$6.74)	(\$92,601.59)	
411781	KS	3	H & B COMMUNICATIONS INC.	1092	1,066	\$599.14	\$241,330.75	\$488.40	\$153,987.52	(\$110.74)	(\$87,343.23)	
411833	KS	3	SOUTHERN KANSAS TEL. CO.,INC.	4448	4,379	\$496.91	\$655,608.88	\$470.08	\$572,401.93	(\$26.83)	(\$83,206.95)	
613003	AK	3	BRISTOL BAY TELEPHONE COOP. INC.	1799	1,672	\$635.03	\$423,528.59	\$568.06	\$341,427.08	(\$66.97)	(\$82,101.51)	
492264	NM	3	LEACO RURAL TEL. COOPERATIVE INC.	1001	968	\$933.78	\$462,093.26	\$822.45	\$382,351.11	(\$111.33)	(\$79,742.15)	
210335	FL	3	NORTHEAST FLORIDA TEL. CO., INC.	7348	7,144	\$486.19	\$1,012,137.45	\$470.21	\$934,530.86	(\$15.98)	(\$77,606.59)	
431980	OK	3	CHICKASAW TELEPHONE CO.	8030	7,855	\$436.66	\$821,075.88	\$423.10	\$750,008.20	(\$13.56)	(\$71,067.68)	
150077	NY	3	CHAMPLAIN TEL. CO.	5433	5,128	\$367.17	\$271,574.14	\$344.68	\$201,418.47	(\$22.49)	(\$70,155.67)	
653700	MC	2	MICRONESIAN TELECOMMUNICATIONS CORPORAT	16416	16,065	\$525.15	\$2,745,453.48	\$517.98	\$2,677,067.69	(\$7.17)	(\$68,385.79)	
452200	AZ	3	FORT MOJAVE TELECOMMUNICATIONS, INC.	330	308	\$1,552.61	\$289,979.41	\$1,260.12	\$222,760.04	(\$292.49)	(\$67,219.37)	
381634	ND	3	SOURIS RIVER TELECOMMUNICATIONS COOPERAT	11790	11,535	\$301.75	\$120,380.13	\$291.37	\$53,361.65	(\$10.38)	(\$67,018.48)	
421908	MO	3	LE-RU TELEPHONE COMPANY	1205	1,197	\$946.12	\$582,489.02	\$870.23	\$515,706.10	(\$75.89)	(\$66,782.92)	
341049	IL	3	MADISON TEL. CO.	1481	1,435	\$626.00	\$353,776.40	\$562.64	\$287,198.20	(\$63.36)	(\$66,578.20)	
532390	OR	3	OREGON-IDAHO UTILITIES, INC.	770	740	\$2,361.84	\$1,145,826.42	\$2,240.90	\$1,079,536.90	(\$120.94)	(\$66,289.52)	
492272	NM	3	ROOSEVELT COUNTY RURAL TEL. COOP.,INC.	1716	1,693	\$770.06	\$600,302.37	\$716.68	\$534,416.85	(\$53.38)	(\$65,885.52)	
411788	KS	3	KANOKLA TEL. ASSOC. INC.- KS	2271	2,252	\$513.97	\$365,976.07	\$473.86	\$300,751.72	(\$40.11)	(\$65,224.35)	
310728	MI	3	SPRINGPORT TEL. CO.	1798	1,776	\$390.38	\$123,998.68	\$337.00	\$60,887.37	(\$53.38)	(\$63,111.31)	
371591	NE	3	SOUTHEAST NEBRASKA TEL. CO.	4280	4,129	\$536.32	\$740,222.66	\$515.03	\$678,921.18	(\$21.29)	(\$61,301.48)	
492066	NM	3	DELL TELEPHONE CO-OP. INC.-NM	368	368	\$2,182.69	\$520,370.98	\$1,959.80	\$459,265.89	(\$222.89)	(\$61,105.09)	
411827	KS	3	S & T TEL. COOP. ASSN.	1704	1,675	\$1,232.57	\$1,174,948.14	\$1,183.39	\$1,115,046.87	(\$49.18)	(\$59,901.27)	
300597	OH	3	CHILLICOTHE TEL. CO.	32919	31,686	\$420.88	\$2,937,104.46	\$416.96	\$2,879,584.03	(\$3.92)	(\$57,520.43)	
401726	AR	3	TRI-COUNTY TEL. CO. INC.-AR	5909	5,856	\$469.20	\$755,037.94	\$454.71	\$697,987.36	(\$14.49)	(\$57,050.58)	
472215	ID	3	CAMBRIDGE TEL. CO.,INC.-ID	962	944	\$674.18	\$266,839.61	\$594.17	\$211,250.69	(\$80.01)	(\$55,588.92)	
542339	CA	3	THE SISKIYOU TELEPHONE CO.	4473	4,326	\$777.59	\$1,558,340.16	\$759.01	\$1,502,924.18	(\$18.58)	(\$55,415.98)	

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
391668	SD	3	KENNEBEC TELEPHONE COMPANY	332	320	\$757.39	\$110,424.50	\$527.88	\$55,701.57	(\$229.51)	(\$54,722.93)
270435	LA	3	NORTHEAST LOUISIANA TEL. CO., INC.	901	890	\$756.37	\$306,437.30	\$674.68	\$252,910.28	(\$81.69)	(\$53,527.02)
442093	TX	3	INDUSTRY TELEPHONE COMPANY	1869	1,849	\$671.54	\$518,994.10	\$632.16	\$466,461.65	(\$39.38)	(\$52,532.45)
220381	GA	3	PUBLIC SERVICE TEL. CO.	10070	9,814	\$581.19	\$2,089,661.41	\$572.63	\$2,037,672.07	(\$8.56)	(\$51,989.34)
401713	AR	3	NORTHERN ARKANSAS TEL. CO., INC.	6453	6,397	\$763.90	\$2,238,688.20	\$751.70	\$2,187,350.58	(\$12.20)	(\$51,337.62)
230502	NC	3	STAR TEL. MEMB. CORP.	15538	15,414	\$346.12	\$605,409.13	\$339.63	\$554,818.70	(\$6.49)	(\$50,590.43)
482254	MT	3	SOUTHERN MONTANA TEL. CO.	916	891	\$790.93	\$329,876.33	\$713.82	\$279,348.30	(\$77.11)	(\$50,528.03)
371516	NE	3	ARAPAHOE TELEPHONE COMPANY	1112	1,058	\$467.27	\$134,880.80	\$404.24	\$86,051.24	(\$63.03)	(\$48,829.56)
472226	ID	3	MIDVALE TEL. EXCH. INC.	432	428	\$1,286.65	\$317,585.23	\$1,136.54	\$269,879.55	(\$150.11)	(\$47,705.68)
120047	NH	3	MERRIMACK COUNTY TEL. CO.	6846	6,608	\$376.63	\$393,219.45	\$364.82	\$346,027.00	(\$11.81)	(\$47,192.45)
532376	OR	3	HELIX TELEPHONE COMPANY	270	264	\$1,083.77	\$155,723.46	\$846.24	\$108,988.73	(\$237.53)	(\$46,734.73)
613004	AK	3	BUSH-TELL INC.	790	754	\$688.94	\$221,479.26	\$605.08	\$174,904.08	(\$83.86)	(\$46,575.18)
472213	ID	3	ALBION TEL. CO. INC.	1044	1,010	\$958.62	\$500,959.07	\$896.57	\$455,086.94	(\$62.05)	(\$45,872.13)
472232	ID	3	ROCKLAND TEL. CO., INC.	346	343	\$1,059.21	\$196,004.46	\$880.62	\$150,448.07	(\$178.59)	(\$45,556.39)
532364	OR	3	COLTON TELEPHONE COMPANY	1185	1,167	\$594.52	\$260,152.40	\$541.09	\$214,697.85	(\$53.43)	(\$45,454.55)
421929	MO	3	HOLWAY TELEPHONE COMPANY	581	571	\$754.37	\$195,745.41	\$647.17	\$150,477.54	(\$107.20)	(\$45,267.87)
341065	IL	3	ODIN TEL. EXCHANGE, INC.	1150	1,142	\$552.34	\$218,452.12	\$499.43	\$174,420.00	(\$52.91)	(\$44,032.12)
613025	AK	3	YUKON TELEPHONE COMPANY, INC.	524	478	\$668.94	\$133,237.28	\$545.24	\$89,427.41	(\$123.70)	(\$43,809.87)
150099	NY	3	HANCOCK TEL. CO.-NY	1771	1,727	\$426.30	\$167,102.92	\$393.72	\$126,834.70	(\$32.58)	(\$40,268.22)
492270	NM	3	PENASCO VALLEY TEL. COOPERATIVE INC.	2713	2,687	\$1,140.41	\$1,699,101.81	\$1,119.19	\$1,659,347.10	(\$21.22)	(\$39,754.71)
442052	TX	3	CENTRAL TEXAS TELEPHONE CO-OP. INC.	4138	4,127	\$904.70	\$1,880,092.30	\$890.59	\$1,841,048.24	(\$14.11)	(\$39,044.06)
532375	OR	3	ROOME TELECOMMUNICATIONS INC.	778	733	\$686.65	\$214,051.81	\$615.59	\$175,808.04	(\$71.06)	(\$38,243.77)
371592	NE	3	STANTON TEL. CO., INC.	1145	1,116	\$623.43	\$272,980.94	\$576.64	\$235,068.12	(\$46.79)	(\$37,912.82)
371542	NE	3	EASTERN NEBRASKA TELEPHONE COMPANY	2849	2,748	\$418.59	\$250,003.63	\$399.15	\$213,019.96	(\$19.44)	(\$36,983.67)
125113	NH	1	NEW ENGLAND TEL.-NH	721316	691,362	\$328.95	\$2,990,520.90	\$326.99	\$2,954,180.80	(\$1.96)	(\$36,340.10)
432018	OK	3	PIONEER TEL. COOP. INC.	47854	46,450	\$391.15	\$3,269,920.91	\$388.62	\$3,233,949.55	(\$2.53)	(\$35,971.36)
442073	TX	3	BORDER TO BORDER COMMUNICATIONS	79	64	\$5,956.45	\$271,639.78	\$5,222.43	\$236,478.70	(\$734.02)	(\$35,161.08)
472295	ID	3	SILVER STAR TEL. CO. INC.-ID	509	484	\$773.91	\$173,013.82	\$675.78	\$137,935.69	(\$98.13)	(\$35,078.13)
220358	GA	3	DARIEN TEL. CO., INC.	5135	5,024	\$520.54	\$841,213.91	\$509.84	\$806,540.96	(\$10.70)	(\$34,672.95)
532378	OR	3	TRANS-CASCADES TELEPHONE COMPANY	149	145	\$1,873.43	\$171,405.45	\$1,560.31	\$137,516.23	(\$313.12)	(\$33,889.22)
341045	IL	3	LEAF RIVER TEL. CO.	619	614	\$515.22	\$100,357.73	\$441.86	\$67,264.40	(\$73.36)	(\$33,093.33)
371567	NE	3	KEYSTONE-ARTHUR TELEPHONE COMPANY	621	620	\$675.79	\$176,003.48	\$603.98	\$143,305.89	(\$71.81)	(\$32,697.59)
613016	AK	3	MUKLUK TEL. COMPANY, INC.	1047	1,025	\$867.16	\$438,089.18	\$823.31	\$405,526.45	(\$43.85)	(\$32,562.73)
452179	AZ	3	GILA RIVER TELECOMMUNICATIONS, INC.	2505	2,217	\$694.70	\$660,796.97	\$673.69	\$628,354.66	(\$21.01)	(\$32,442.31)
462204	CO	3	COLUMBINE TELEPHONE COMPANY	982	978	\$810.64	\$376,543.77	\$765.75	\$344,711.58	(\$44.89)	(\$31,832.19)
532384	OR	3	MONITOR COOPERATIVE TELEPHONE CO	656	654	\$493.68	\$96,330.33	\$427.47	\$64,586.08	(\$66.21)	(\$31,744.25)
552233	NV	3	RURAL TELEPHONE COMPANY - NV	532	525	\$1,119.56	\$323,769.64	\$1,038.63	\$292,492.44	(\$80.93)	(\$31,277.20)
442076	TX	3	GANADO TELEPHONE COMPANY INC.	1452	1,430	\$856.15	\$599,379.60	\$826.14	\$568,793.07	(\$30.01)	(\$30,586.53)
371586	NE	3	ROCK COUNTY TEL. CO.	1075	1,026	\$817.08	\$399,980.02	\$776.04	\$369,548.23	(\$41.04)	(\$30,431.79)
532385	OR	3	MONROE TELEPHONE COMPANY	891	859	\$456.67	\$102,681.92	\$409.92	\$73,524.23	(\$46.75)	(\$29,157.69)
613023	AK	3	UNITED UTILITIES INC.	4963	4,873	\$766.68	\$1,715,510.78	\$757.74	\$1,688,316.93	(\$8.94)	(\$27,193.85)
120038	NH	3	BRETTON WOODS TEL. CO.	371	319	\$405.93	\$25,992.62	\$251.16	\$0.00	(\$154.77)	(\$25,992.62)
412030	KS	3	TOTAH TELEPHONE CO. INC.	1349	1,338	\$666.22	\$370,223.36	\$639.30	\$344,708.16	(\$26.92)	(\$25,515.20)
442040	TX	3	BRAZORIA TEL. CO.	5857	5,760	\$661.14	\$1,571,841.07	\$653.81	\$1,546,634.00	(\$7.33)	(\$25,207.07)
411808	KS	3	MOUNDRIDGE TEL. CO.	2644	2,574	\$495.75	\$383,131.08	\$481.84	\$359,171.72	(\$13.91)	(\$23,959.36)
341060	IL	3	MOULTRIE INDEPENDENT TEL. CO.	806	778	\$351.22	\$33,136.25	\$303.58	\$9,771.82	(\$47.64)	(\$23,364.43)
442105	TX	3	LIPAN TELEPHONE COMPANY	1103	1,090	\$729.87	\$353,635.87	\$700.52	\$330,868.58	(\$29.35)	(\$22,767.29)
411764	KS	3	ELKHART TELEPHONE COMPANY INC.	1654	1,552	\$309.98	\$24,499.21	\$286.18	\$1,941.28	(\$23.80)	(\$22,557.93)
472233	ID	3	RURAL TELEPHONE COMPANY - ID	397	397	\$936.58	\$190,349.22	\$859.37	\$167,805.09	(\$77.21)	(\$22,544.13)
613028	AK	3	SUMMIT TEL & TEL CO OF ALASKA	115	111	\$2,491.96	\$182,706.45	\$2,227.88	\$160,846.51	(\$264.08)	(\$21,859.94)
371536	NE	3	CURTIS TELEPHONE COMPANY	881	823	\$691.22	\$243,154.59	\$654.92	\$221,674.42	(\$36.30)	(\$21,480.17)
472423	ID	3	INLAND TELEPHONE COMPANY - ID	309	307	\$1,386.86	\$250,873.98	\$1,294.82	\$230,026.02	(\$92.04)	(\$20,847.96)
280466	MS	3	SLUDGE TEL. CO., INC.	510	508	\$582.12	\$108,521.03	\$526.49	\$87,895.90	(\$55.63)	(\$20,625.13)
462188	CO	3	FARMERS TEL CO, INC. - COLORADO	381	369	\$795.87	\$137,982.60	\$723.50	\$118,367.52	(\$72.37)	(\$19,615.08)
341043	IL	3	LA HARPE TEL. CO.	1106	1,090	\$346.58	\$43,137.38	\$317.54	\$23,580.35	(\$29.04)	(\$19,557.03)
542346	CA	3	PINNACLES TELEPHONE COMPANY	225	217	\$1,246.18	\$154,432.19	\$1,125.83	\$135,088.12	(\$120.35)	(\$19,344.07)
462202	CO	3	ROGGEN TELEPHONE COOPERATIVE CO.	236	233	\$1,249.64	\$166,423.53	\$1,144.08	\$148,238.81	(\$105.56)	(\$18,184.72)

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
532369	OR	3	EAGLE TELEPHONE SYSTEM INC.	424	389	\$873.60	\$168,139.06	\$810.60	\$150,194.21	(\$63.00)	(\$17,944.85)
431984	OK	2	OKLAHOMA COMMUNICATION SYSTEMS INC.	16775	16,585	\$435.32	\$1,716,946.78	\$432.42	\$1,699,520.49	(\$2.90)	(\$17,426.29)
532392	OR	3	PINE TELEPHONE SYSTEM INC. - OR	886	767	\$915.13	\$355,413.67	\$884.33	\$338,554.95	(\$30.80)	(\$16,858.72)
532226	OR	3	MIDVALE TEL. EXCH. INC. - OR	205	205	\$1,003.58	\$108,592.41	\$893.46	\$91,890.99	(\$110.12)	(\$16,701.42)
110037	MA	3	RICHMOND TEL. CO.	1016	1,010	\$340.75	\$36,143.94	\$313.95	\$19,490.98	(\$26.80)	(\$16,652.96)
351316	IA	3	UNITED FARMERS TEL. CO.	650	623	\$330.37	\$18,091.34	\$296.03	\$4,769.19	(\$34.34)	(\$13,322.15)
411852	KS	3	ZENDA TELEPHONE COMPANY INC.	233	229	\$631.01	\$57,316.77	\$555.70	\$44,639.88	(\$75.31)	(\$12,676.89)
542311	CA	3	CALIFORNIA-OREGON TELEPHONE CO	2660	2,558	\$640.05	\$657,589.09	\$632.15	\$645,310.71	(\$7.90)	(\$12,278.38)
613010	AK	2	GLACIER STATE TELEPHONE COMPANY	43032	41,409	\$646.82	\$10,855,331.05	\$644.97	\$10,844,280.84	(\$1.85)	(\$11,050.21)
371557	NE	3	HARTMAN TELEPHONE EXCHANGES INC.	452	444	\$714.56	\$138,951.61	\$687.29	\$130,370.29	(\$27.27)	(\$8,581.32)
351105	IA	3	AYRSHIRE FMRS. MUT. TEL. CO.	366	362	\$325.35	\$9,330.94	\$291.25	\$1,644.63	(\$34.10)	(\$7,686.31)
280457	MS	3	LAKESIDE TEL. CO., INC.	386	386	\$668.24	\$107,390.63	\$643.12	\$100,550.17	(\$25.12)	(\$6,840.46)
361391	MN	3	FELTON TEL. CO., INC.	702	694	\$469.11	\$89,433.40	\$457.43	\$84,135.00	(\$11.68)	(\$5,298.40)
431788	OK	3	KANOKLA TELEPHONE ASSN. INC. - OK	1310	1,290	\$581.28	\$274,762.36	\$574.63	\$269,777.08	(\$6.65)	(\$4,985.28)
341023	IL	3	GRIDLEY TEL. CO.	1401	1,360	\$324.42	\$34,233.34	\$317.94	\$29,771.44	(\$6.48)	(\$4,461.90)
220344	GA	3	ALMA TEL. CO., INC.	6409	6,180	\$474.99	\$823,649.23	\$472.58	\$819,389.75	(\$2.41)	(\$4,259.48)
371580	NE	3	PETERSBURG TELEPHONE COMPANY	446	445	\$632.66	\$111,930.44	\$619.90	\$108,172.41	(\$12.76)	(\$3,758.03)
522442	WA	3	ST. JOHN TELEPHONE CO.	644	609	\$490.98	\$88,468.87	\$481.95	\$85,025.62	(\$9.03)	(\$3,443.25)
411801	KS	3	MADISON TEL. CO. INC. - KS	796	777	\$696.58	\$232,687.47	\$690.98	\$230,293.95	(\$5.60)	(\$2,393.52)
381616	ND	3	INTER-COMMUNITY TELEPHONE COMPANY	1303	1,268	\$537.52	\$228,460.73	\$533.87	\$226,415.26	(\$3.65)	(\$2,045.47)
452176	AZ	3	VALLEY TELEPHONE COOPERATIVE INC-AZ	2500	2,420	\$839.87	\$984,786.51	\$837.27	\$982,786.11	(\$2.60)	(\$2,000.40)
432029	OK	3	TERRAL TEL. CO.	302	300	\$503.05	\$46,296.47	\$494.64	\$44,740.59	(\$8.41)	(\$1,555.88)
452226	AZ	3	MIDVALE TELEPHONE EXCHANGE, INC.-ARIZONA	451	446	\$1,043.90	\$249,741.75	\$1,039.03	\$248,611.54	(\$4.87)	(\$1,130.21)
482242	MT	3	INTERBEL TEL. COOPERATIVE INC.	1421	1,409	\$1,299.77	\$1,059,372.96	\$1,297.47	\$1,058,523.09	(\$2.30)	(\$849.87)
381617	ND	3	MIDSTATE TELEPHONE COMPANY	1763	1,588	\$364.15	\$80,981.77	\$362.16	\$80,410.02	(\$1.99)	(\$571.75)
310711	MI	3	MIDWAY TEL. CO.	893	881	\$556.27	\$171,122.42	\$554.51	\$170,948.73	(\$1.76)	(\$173.69)
365142	MN	1	NORTHWESTERN BELL-MINNESOTA	2119008	2,031,095	\$204.03	\$0.00	\$204.03	\$0.00	(\$0.00)	\$0.00
341067	IL	2	FRONTIER COMM. OF ORION, INC.	1883	1,767	\$158.87	\$0.00	\$158.87	\$0.00	(\$0.00)	\$0.00
300630	OH	2	CENTURY TEL. CO. OF OHIO	75590	71,097	\$233.00	\$0.00	\$233.00	\$0.00	\$0.00	\$0.00
330858	WI	2	FRONTIER COMM.-LAKESHORE, INC.	1913	1,905	\$209.59	\$0.00	\$209.59	\$0.00	\$0.00	\$0.00
375143	NE	1	NORTHWESTERN BELL-NEBRASKA	529800	506,273	\$227.53	\$0.00	\$227.53	\$0.00	\$0.00	\$0.00
505107	UT	1	MOUNTAIN BELL-UTAH	971972	935,178	\$222.70	\$0.00	\$222.70	\$0.00	\$0.00	\$0.00
542319	CA	2	GENERAL TEL CO OF CALIFORNIA	3915392	3,663,891	\$268.48	\$0.00	\$268.48	\$0.00	(\$0.00)	\$0.00
290567	TN	2	UNITED INTER-MOUNTAIN TEL. CO.-TN	238852	225,498	\$235.10	\$0.00	\$235.10	\$0.00	(\$0.00)	\$0.00
371186	NE	2	GTE NORTH INC. - NEBRASKA	58708	53,433	\$248.28	\$0.00	\$248.28	\$0.00	(\$0.00)	\$0.00
315090	MI	1	MICHIGAN BELL TEL. CO.	5163134	4,974,734	\$193.58	\$0.00	\$193.58	\$0.00	(\$0.00)	\$0.00
250298	AL	3	GULF TEL. CO.-AL	42158	40,786	\$245.52	\$0.00	\$245.52	\$0.00	\$0.00	\$0.00
320832	IN	2	UNITED TEL. CO. OF INDIANA, INC.	223829	216,546	\$271.13	\$0.00	\$271.13	\$0.00	\$0.00	\$0.00
305150	OH	1	OHIO BELL TEL. CO.	3892178	3,749,814	\$193.03	\$0.00	\$193.03	\$0.00	\$0.00	\$0.00
310717	MI	3	ONTONAGON COUNTY TEL. CO.	4628	4,573	\$222.84	\$0.00	\$222.84	\$0.00	(\$0.00)	\$0.00
462181	CO	3	BIJOU TEL COOPERATIVE ASSOC. INC	1173	1,139	\$198.54	\$0.00	\$198.54	\$0.00	(\$0.00)	\$0.00
435215	OK	1	SOUTHWESTERN BELL-OKLAHOMA	1532546	1,479,512	\$258.10	\$0.00	\$258.10	\$0.00	\$0.00	\$0.00
445216	TX	1	SOUTHWESTERN BELL-TEXAS	8593618	8,312,860	\$253.30	\$0.00	\$253.30	\$0.00	(\$0.00)	\$0.00
170178	PA	2	FRONTIER COMM.-LAKWOOD, INC.	1444	1,413	\$246.51	\$0.00	\$246.51	\$0.00	\$0.00	\$0.00
391667	SD	3	KADOKA TELEPHONE COMPANY	593	575	\$247.31	\$0.00	\$247.31	\$0.00	(\$0.00)	\$0.00
585114	RI	1	NEW ENGLAND TEL.-RI	634353	598,945	\$227.27	\$0.00	\$227.27	\$0.00	\$0.00	\$0.00
472231	ID	3	PROJECT MUTUAL TEL. COOP. ASSN.	7665	7,497	\$245.23	\$0.00	\$245.23	\$0.00	(\$0.00)	\$0.00
522412	WA	3	ELLENBURG TELEPHONE COMPANY	20459	19,933	\$255.89	\$0.00	\$255.89	\$0.00	\$0.00	\$0.00
411957	KS	2	THE UTC OF MO DBA UTC OF SE. KS	6092	5,944	\$229.58	\$0.00	\$229.58	\$0.00	(\$0.00)	\$0.00
230468	NC	3	ATLANTIC TEL. MEMB. CORP.	28744	28,324	\$228.06	\$0.00	\$228.06	\$0.00	(\$0.00)	\$0.00
442097	TX	3	KERRVILLE TELEPHONE COMPANY	21366	19,998	\$271.56	\$0.00	\$271.56	\$0.00	\$0.00	\$0.00
532387	OR	3	NEHALEM TELEPHONE AND TELEGRAPH	2775	2,721	\$236.35	\$0.00	\$236.35	\$0.00	\$0.00	\$0.00
330912	WI	2	FRONTIER COMM. OF MONDOVI, INC.	2391	2,358	\$272.01	\$0.00	\$272.01	\$0.00	(\$0.00)	\$0.00
395145	SD	1	NORTHWESTERN BELL-SOUTH DAKOTA	317031	301,992	\$234.44	\$0.00	\$234.44	\$0.00	\$0.00	\$0.00
170177	PA	3	LACKAWAXEN TEL. CO.	3280	3,265	\$283.15	\$0.00	\$283.15	\$0.00	(\$0.00)	\$0.00
351888	IA	3	GRAND RIVER MUT. TEL. CORP.-IA	6078	5,923	\$278.65	\$0.00	\$278.65	\$0.00	(\$0.00)	\$0.00
575020	DC	1	C & P TELEPHONE COMPANY OF WA D.C.	950476	883,538	\$73.59	\$0.00	\$73.59	\$0.00	(\$0.00)	\$0.00

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
555173	NV	1	NEVADA BELL	303063	292,242	\$238.06	\$0.00	\$238.06	\$0.00	\$0.00	\$0.00
341088	IL	3	WABASH TEL. COOP., INC.	4661	4,584	\$237.69	\$0.00	\$237.69	\$0.00	\$0.00	\$0.00
552220	NV	3	FILER MUTUAL TELEPHONE COMPANY - NV	713	678	\$112.74	\$0.00	\$112.74	\$0.00	\$0.00	\$0.00
371534	NE	3	COZAD TELEPHONE COMPANY	2989	2,848	\$242.50	\$0.00	\$242.50	\$0.00	\$0.00	\$0.00
240528	SC	3	HORRY TEL. COOP. INC.	57231	55,243	\$231.08	\$0.00	\$231.08	\$0.00	(\$0.00)	\$0.00
361140	MN	2	CONTEL OF MN, INC., DBA GTE MN	112773	109,799	\$281.99	\$0.00	\$281.99	\$0.00	\$0.00	\$0.00
140068	VT	3	TOPSHAM TEL. CO., INC.	1325	1,323	\$271.80	\$0.00	\$271.80	\$0.00	(\$0.00)	\$0.00
120046	NH	2	MERIDEN TEL. CO.	549	538	\$251.75	\$0.00	\$251.75	\$0.00	(\$0.00)	\$0.00
140058	VT	2	LUDLOW TEL. CO.	4534	4,428	\$233.65	\$0.00	\$233.65	\$0.00	(\$0.00)	\$0.00
190233	VA	2	CONTEL OF VA, INC. DBA GTE VA	515140	456,295	\$281.51	\$0.00	\$281.51	\$0.00	(\$0.00)	\$0.00
351186	IA	2	GTE NORTH, INC.-IA	118201	111,570	\$279.07	\$0.00	\$279.07	\$0.00	(\$0.00)	\$0.00
361350	MN	2	ARVIG TEL. CO.	10379	10,263	\$231.88	\$0.00	\$231.88	\$0.00	\$0.00	\$0.00
361346	MN	3	ACE TEL. ASSN.-MN	10489	10,322	\$232.39	\$0.00	\$232.39	\$0.00	(\$0.00)	\$0.00
330973	WI	3	WITTENBERG TEL. CO.	2244	2,178	\$259.94	\$0.00	\$259.94	\$0.00	(\$0.00)	\$0.00
290580	TN	2	CITIZENS TELECOM OF THE VOLUNTEER STATE,	19379	19,242	\$242.20	\$0.00	\$242.20	\$0.00	\$0.00	\$0.00
313033	MI	2	CONTEL OF SOUTH, INC. DBA GTE SYSTEMS OF	48640	47,567	\$277.04	\$0.00	\$277.04	\$0.00	\$0.00	\$0.00
452174	AZ	2	SOUTHWESTERN TEL. CO.	4402	4,383	\$250.30	\$0.00	\$250.30	\$0.00	(\$0.00)	\$0.00
442262	TX	3	E.N.M.R. TEL. COOP.,INC.-TX	863	842	\$242.49	\$0.00	\$242.49	\$0.00	(\$0.00)	\$0.00
361442	MN	3	NEW ULM TELECOM, INC.	11220	10,691	\$216.49	\$0.00	\$216.49	\$0.00	(\$0.00)	\$0.00
385144	ND	1	NORTHWESTERN BELL-NORTH DAKOTA	298589	284,774	\$252.00	\$0.00	\$252.00	\$0.00	\$0.00	\$0.00
361395	MN	3	GARDEN VALLEY TEL. CO.	14885	14,161	\$259.28	\$0.00	\$259.28	\$0.00	(\$0.00)	\$0.00
290571	TN	3	MILLINGTON TEL. CO., INC.	23050	22,561	\$255.59	\$0.00	\$255.59	\$0.00	\$0.00	\$0.00
613009	AK	2	GTE ALASKA INCORPORATED	20680	17,874	\$226.24	\$0.00	\$226.24	\$0.00	\$0.00	\$0.00
330920	WI	3	NIAGARA TEL. CO.	4072	3,924	\$254.03	\$0.00	\$254.03	\$0.00	\$0.00	\$0.00
320753	IN	3	CLAY CTY. RURAL TEL. COOP., INC.	10345	10,269	\$270.45	\$0.00	\$270.45	\$0.00	\$0.00	\$0.00
532362	OR	3	CANBY TELEPHONE ASSOCIATION	9593	9,393	\$192.15	\$0.00	\$192.15	\$0.00	(\$0.00)	\$0.00
532416	OR	2	GTE NORTHWEST INC. - OREGON	426387	401,865	\$267.25	\$0.00	\$267.25	\$0.00	(\$0.00)	\$0.00
330964	WI	2	FRONTIER COMM. OF WISCONSIN, INC.	22674	22,297	\$192.11	\$0.00	\$192.11	\$0.00	\$0.00	\$0.00
150078	NY	3	CHAUTAUQUA & ERIE TEL. CORP.	10920	10,383	\$214.76	\$0.00	\$214.76	\$0.00	\$0.00	\$0.00
330974	WI	3	WOOD COUNTY TEL. CO.	28286	26,799	\$160.10	\$0.00	\$160.10	\$0.00	(\$0.00)	\$0.00
240526	SC	2	CONTEL OF SC, INC. DBA GTE SC	20223	19,844	\$269.05	\$0.00	\$269.05	\$0.00	\$0.00	\$0.00
371568	NE	2	LINCOLN TEL. & TELE. CO.	276939	260,693	\$204.58	\$0.00	\$204.58	\$0.00	\$0.00	\$0.00
330895	WI	2	CENTURY TEL. OF WISCONSIN, INC.	58662	51,030	\$205.63	\$0.00	\$205.63	\$0.00	\$0.00	\$0.00
150121	NY	2	ROCHESTER TELEPHONE CORP.	544292	524,630	\$204.56	\$0.00	\$204.56	\$0.00	(\$0.00)	\$0.00
210340	FL	2	CENTRAL TEL. CO. OF FLORIDA	377266	359,116	\$269.28	\$0.00	\$269.28	\$0.00	(\$0.00)	\$0.00
535163	OR	1	PACIFIC NORTHWEST BELL-OREGON	1230503	1,197,524	\$267.11	\$0.00	\$267.11	\$0.00	(\$0.00)	\$0.00
431979	OK	3	CHEROKEE TELEPHONE CO.	4780	4,768	\$208.69	\$0.00	\$208.69	\$0.00	(\$0.00)	\$0.00
475103	ID	1	MOUNTAIN BELL-IDAHO	441322	427,989	\$265.48	\$0.00	\$265.48	\$0.00	(\$0.00)	\$0.00
341091	IL	3	WOODHULL COMMUNITY TEL. CO.	776	756	\$242.40	\$0.00	\$242.40	\$0.00	\$0.00	\$0.00
330940	WI	3	RHINELANDER TEL. CO.	13794	12,851	\$243.42	\$0.00	\$243.42	\$0.00	(\$0.00)	\$0.00
341066	IL	3	ONEIDA TEL. EXCHANGE	575	573	\$192.31	\$0.00	\$192.31	\$0.00	(\$0.00)	\$0.00
185030	MD	1	C & P TEL. CO. OF MD	3403115	3,222,317	\$213.39	\$0.00	\$213.39	\$0.00	\$0.00	\$0.00
552302	NV	2	CONTEL OF CALIFORNIA - NEVADA	30488	28,654	\$267.40	\$0.00	\$267.40	\$0.00	\$0.00	\$0.00
371595	NE	2	UNITED TELEPHONE CO. OF THE WEST-NE	28142	26,556	\$266.12	\$0.00	\$266.12	\$0.00	\$0.00	\$0.00
170168	PA	2	FRONTIER COMM. OF PA, INC.	24792	23,937	\$179.74	\$0.00	\$179.74	\$0.00	\$0.00	\$0.00
150095	NY	3	THE FISHERS ISLAND TEL. CO.	966	955	\$287.00	\$0.00	\$267.00	\$0.00	\$0.00	\$0.00
320779	IN	2	CONTEL OF INDIANA, INC. DBA GTE IN	174896	166,399	\$266.47	\$0.00	\$266.47	\$0.00	(\$0.00)	\$0.00
565010	DE	1	DIAMOND STATE TEL. CO.	521426	486,562	\$211.86	\$0.00	\$211.86	\$0.00	\$0.00	\$0.00
320828	IN	2	FRONTIER COMM. OF THORNTOWN, INC.	2510	2,481	\$154.66	\$0.00	\$154.66	\$0.00	\$0.00	\$0.00
150113	NY	2	ALLTEL NY INC.-RED JACKET	2623	2,569	\$212.55	\$0.00	\$212.55	\$0.00	(\$0.00)	\$0.00
371553	NE	3	GLENWOOD TELEPHONE MEMBERSHIP CORP.	2702	2,628	\$259.22	\$0.00	\$259.22	\$0.00	\$0.00	\$0.00
330922	WI	2	NORTH-WEST TEL. CO. DBA PTI COMM.	75483	73,796	\$244.30	\$0.00	\$244.30	\$0.00	\$0.00	\$0.00
351127	IA	2	FRONTIER COMM. OF IOWA, INC.	57853	52,702	\$263.79	\$0.00	\$263.79	\$0.00	\$0.00	\$0.00
195040	VA	1	C & P TEL. CO. OF VA	3245135	3,049,308	\$227.64	\$0.00	\$227.64	\$0.00	\$0.00	\$0.00
415214	KS	1	SOUTHWESTERN BELL-KANSAS	1264898	1,221,197	\$258.02	\$0.00	\$258.02	\$0.00	\$0.00	\$0.00
150122	NY	2	FRONTIER COMM. OF SENECA GORHAM, INC.	9429	9,272	\$227.16	\$0.00	\$227.16	\$0.00	\$0.00	\$0.00
425213	MO	1	SOUTHWESTERN BELL-MISSOURI	2396041	2,316,897	\$221.46	\$0.00	\$221.46	\$0.00	(\$0.00)	\$0.00

SAR_ID	STATE	S	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
300665	OH	2	ALLTEL OHIO, INC.		125211	119,391	\$253.06	\$0.00	\$253.06	\$0.00	(\$0.00)	\$0.00
230474	NC	2	THE CONCORD TEL. CO.		96094	90,998	\$225.11	\$0.00	\$225.11	\$0.00	(\$0.00)	\$0.00
381630	ND	3	POLAR COMMUNICATIONS MUTUAL AID CORP		9132	8,834	\$255.16	\$0.00	\$255.16	\$0.00	(\$0.00)	\$0.00
230470	NC	2	CAROLINA TEL. & TEL. CO.		1100534	1,048,536	\$259.47	\$0.00	\$259.47	\$0.00	\$0.00	\$0.00
170176	PA	2	ALLTEL PENNSYLVANIA,INC.		216676	209,997	\$253.21	\$0.00	\$253.21	\$0.00	(\$0.00)	\$0.00
310682	MI	2	FRONTIER COMM. OF MICHIGAN, INC.		21714	21,480	\$226.97	\$0.00	\$226.97	\$0.00	(\$0.00)	\$0.00
335220	WI	1	WISCONSIN BELL		2102974	2,045,952	\$179.68	\$0.00	\$179.68	\$0.00	\$0.00	\$0.00
325080	IN	1	INDIANA BELL TEL. CO.		2068508	2,015,639	\$202.10	\$0.00	\$202.10	\$0.00	\$0.00	\$0.00
115112	MA	1	NEW ENGLAND TEL.-MA		4318220	4,069,936	\$210.82	\$0.00	\$210.82	\$0.00	(\$0.00)	\$0.00
552353	NV	3	MOAPA VALLEY TELEPHONE COMPANY		3144	3,073	\$198.27	\$0.00	\$198.27	\$0.00	(\$0.00)	\$0.00
340984	IL	3	CASS COUNTY TEL. CO.		3077	3,032	\$201.37	\$0.00	\$201.37	\$0.00	(\$0.00)	\$0.00
330952	WI	3	SOUTHEAST TEL. CO. OF WIS., INC.		8173	7,775	\$266.37	\$0.00	\$266.37	\$0.00	(\$0.00)	\$0.00
150109	NY	2	ALLTEL NEW YORK INC.-JAMESTOWN		47366	45,848	\$202.93	\$0.00	\$202.93	\$0.00	(\$0.00)	\$0.00
150133	NY	2	VERNON TEL. CO., INC.		2671	2,613	\$130.56	\$0.00	\$130.56	\$0.00	\$0.00	\$0.00
442147	TX	2	SUGAR LAND TEL. CO.		54348	51,978	\$267.97	\$0.00	\$267.97	\$0.00	\$0.00	\$0.00
210341	FL	2	UNITED TEL. CO. OF FLORIDA		1393625	1,342,209	\$270.55	\$0.00	\$270.55	\$0.00	\$0.00	\$0.00
175000	PA	1	BELL OF PENNSYLVANIA		6127335	5,788,092	\$202.86	\$0.00	\$202.86	\$0.00	(\$0.00)	\$0.00
455101	AZ	1	MOUNTAIN BELL-ARIZONA		2338078	2,265,038	\$282.44	\$0.00	\$282.44	\$0.00	(\$0.00)	\$0.00
155130	NY	1	NEW YORK TEL.		11070129	10,777,412	\$268.57	\$0.00	\$266.25	\$0.00	(\$2.32)	\$0.00
351207	IA	2	CONTEL OF IA, INC., DBA GTE IA		80137	76,836	\$277.01	\$0.00	\$277.01	\$0.00	(\$0.00)	\$0.00
421789	MO	2	THE KS STATE TEL. DBA GTE OF EASTERN MIS		7338	7,167	\$272.11	\$0.00	\$272.11	\$0.00	(\$0.00)	\$0.00
170169	PA	2	GTE NORTH INC.-PA		540390	491,995	\$249.77	\$0.00	\$249.77	\$0.00	(\$0.00)	\$0.00
260402	KY	2	ALLTEL KENTUCKY, INC.		21225	20,901	\$248.52	\$0.00	\$248.52	\$0.00	(\$0.00)	\$0.00
502278	UT	3	EMERY TELEPHONE		4437	4,245	\$272.36	\$0.00	\$272.36	\$0.00	(\$0.00)	\$0.00
255181	AL	1	SOUTH CENTRAL BELL-AL		1883967	1,833,611	\$244.51	\$0.00	\$244.51	\$0.00	\$0.00	\$0.00
462207	CO	2	STRASBURG TEL. CO.		985	961	\$244.69	\$0.00	\$244.69	\$0.00	\$0.00	\$0.00
190567	VA	2	UNITED INTER-MOUNTAIN TEL. CO.-VA		103097	98,231	\$259.02	\$0.00	\$259.02	\$0.00	(\$0.00)	\$0.00
361433	MN	2	MID STATE TELEPHONE COMPANY		6785	6,733	\$263.80	\$0.00	\$263.80	\$0.00	\$0.00	\$0.00
135200	CT	2	SOUTHERN NEW ENGLAND TEL.		2015573	1,904,430	\$243.15	\$0.00	\$231.84	\$0.00	(\$11.31)	\$0.00
300682	OH	2	FRONTIER COMM. OF OHIO, INC.		575	569	\$265.24	\$0.00	\$265.24	\$0.00	\$0.00	\$0.00
295185	TN	1	SOUTH CENTRAL BELL-TN		2548099	2,455,647	\$274.00	\$0.00	\$274.00	\$0.00	(\$0.00)	\$0.00
170209	PA	2	UNITED TEL. CO. OF PA		363407	348,157	\$275.80	\$0.00	\$275.80	\$0.00	\$0.00	\$0.00
361367	MN	2	FRONTIER COMM. OF MINNESOTA, INC.		113762	103,212	\$243.93	\$0.00	\$243.93	\$0.00	(\$0.00)	\$0.00
300666	OH	2	WESTERN RESERVE TEL. CO.		162155	154,344	\$242.21	\$0.00	\$242.21	\$0.00	\$0.00	\$0.00
613022	AK	2	TELEPHONE UTILITIES OF ALASKA		5235	4,940	\$254.24	\$0.00	\$254.24	\$0.00	(\$0.00)	\$0.00
150073	NY	3	BERKSHIRE TEL. CORP.		5900	5,788	\$237.95	\$0.00	\$235.68	\$0.00	(\$2.27)	\$0.00
512290	WY	3	ALL WEST COMMUNICATIONS-WY		341	338	\$268.26	\$0.00	\$253.55	\$0.00	(\$14.71)	\$0.00
230479	NC	2	GTE SOUTH, INC.-NC		183770	174,107	\$273.04	\$0.00	\$273.04	\$0.00	(\$0.00)	\$0.00
340985	IL	2	CENTRAL TEL. CO. OF IL		219808	200,440	\$234.71	\$0.00	\$232.61	\$0.00	(\$2.10)	\$0.00
305062	OH	2	CINCINNATI BELL-OHIO		769226	729,358	\$214.98	\$0.00	\$192.05	\$0.00	(\$22.93)	\$0.00
623100	HI	2	GTE HAWAIIAN TEL. CO. INC.		718060	674,283	\$269.25	\$0.00	\$265.45	\$0.00	(\$3.80)	\$0.00
320772	IN	2	GTE NORTH, INC.-IN		722790	677,523	\$275.65	\$0.00	\$274.05	\$0.00	(\$1.60)	\$0.00
170170	PA	2	CONTEL OF PA, INC. DBA GTE PA		57677	55,169	\$245.90	\$0.00	\$229.80	\$0.00	(\$16.10)	\$0.00
343035	IL	2	GTE SOUTH, INC.-IL		40679	39,727	\$239.38	\$0.00	\$225.72	\$0.00	(\$13.66)	\$0.00
220371	GA	3	INTERSTATE TEL. CO.		13595	13,102	\$260.57	\$0.00	\$228.21	\$0.00	(\$32.36)	\$0.00
361385	MN	3	EAST OTTER TAIL TEL. CO.		16917	16,534	\$262.56	\$0.00	\$259.61	\$0.00	(\$2.95)	\$0.00
361414	MN	3	LAKEDALE TELEPHONE COMPANY		10107	9,936	\$267.26	\$0.00	\$255.04	\$0.00	(\$12.22)	\$0.00
492080	NM	2	GTE SOUTHWEST INC. - NEW MEXICO		42732	41,374	\$256.07	\$0.00	\$253.78	\$0.00	(\$2.29)	\$0.00
442140	TX	2	CENTURY TELEPHONE OF SAN MARCOS, INC.		28302	26,918	\$275.65	\$0.00	\$272.67	\$0.00	(\$2.98)	\$0.00
150084	NY	3	TACONIC TEL. CORP.		24491	24,101	\$251.57	\$0.00	\$248.18	\$0.00	(\$3.39)	\$0.00
150091	NY	3	DUNKIRK AND FREDONIA TEL. CO.		10611	9,982	\$144.81	\$0.00	\$141.40	\$0.00	(\$3.41)	\$0.00
465102	CO	1	MOUNTAIN BELL-COLORADO		2365257	2,277,292	\$250.17	\$0.00	\$250.17	\$0.00	\$0.00	\$0.00
330931	WI	3	PEOPLES TEL. CO. OF RANDOLPH		6585	6,438	\$271.13	\$0.00	\$271.13	\$0.00	\$0.00	\$0.00
310738	MI	2	WOLVERINE TEL. CO.		8770	8,662	\$250.91	\$0.00	\$250.91	\$0.00	(\$0.00)	\$0.00
100010	ME	2	HAMPOEN TEL. CO.		2871	2,804	\$199.64	\$0.00	\$199.64	\$0.00	\$0.00	\$0.00
300661	OH	2	UNITED TEL. CO. OF OHIO		568068	543,380	\$265.35	\$0.00	\$265.35	\$0.00	(\$0.00)	\$0.00
355141	IA	1	NORTHWESTERN BELL-IA		1050424	1,006,947	\$179.03	\$0.00	\$179.03	\$0.00	(\$0.00)	\$0.00

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
100003	ME	3	LINCOLNVILLE TEL. CO.	1635	1,624	\$243.07	\$0.00	\$243.07	\$0.00	(\$0.00)	\$0.00
330959	WI	2	THORP TEL. CO. DBA PTI COMM.	2199	2,113	\$222.98	\$0.00	\$222.98	\$0.00	(\$0.00)	\$0.00
330963	WI	2	UTELOCO, INC.	14525	14,038	\$203.69	\$0.00	\$203.69	\$0.00	(\$0.00)	\$0.00
150110	NY	3	OGDEN TELEPHONE COMPANY - NY	20374	20,210	\$199.87	\$0.00	\$199.87	\$0.00	(\$0.00)	\$0.00
345070	IL	1	ILLINOIS BELL TEL. CO.	6469352	6,248,531	\$147.65	\$0.00	\$147.65	\$0.00	(\$0.00)	\$0.00
545170	CA	1	PACIFIC BELL	16280648	15,721,688	\$175.12	\$0.00	\$175.12	\$0.00	\$0.00	\$0.00
220354	GA	3	CHICKAMAUGA TEL. CORP.	5931	5,729	\$241.95	\$0.00	\$241.95	\$0.00	(\$0.00)	\$0.00
330934	WI	2	PLATTEVILLE TEL. CO. DBA PTI COMM.	8955	8,590	\$131.88	\$0.00	\$131.88	\$0.00	\$0.00	\$0.00
552354	NV	2	ALLTEL NEVADA, INC.-SOUTH	2718	2,413	\$223.29	\$0.00	\$223.29	\$0.00	\$0.00	\$0.00
150135	NY	3	WARWICK VALLEY TEL. CO.-NY	14503	14,139	\$161.22	\$0.00	\$161.22	\$0.00	\$0.00	\$0.00
160135	NJ	3	WARWICK VALLEY TEL. CO.-NJ	8636	8,440	\$118.78	\$0.00	\$118.78	\$0.00	(\$0.00)	\$0.00
552348	NV	2	CENTRAL TELEPHONE COMPANY - NEVADA	693733	662,453	\$142.13	\$0.00	\$142.13	\$0.00	\$0.00	\$0.00
341012	IL	3	FLAT ROCK TEL. COOP., INC.	535	524	\$195.85	\$0.00	\$195.85	\$0.00	(\$0.00)	\$0.00
330910	WI	3	MILLTOWN MUTUAL TEL. CO.	2338	2,320	\$230.13	\$0.00	\$230.13	\$0.00	\$0.00	\$0.00
341036	IL	2	CONTEL OF IL, INC. DBA GTE IL	184898	174,125	\$223.30	\$0.00	\$223.30	\$0.00	(\$0.00)	\$0.00
613000	AK	2	ANCHORAGE TELEPHONE UTILITY	165319	152,212	\$223.10	\$0.00	\$223.10	\$0.00	(\$0.00)	\$0.00
525161	WA	1	PACIFIC NORTHWEST BELL-WASHINGTON	2267521	2,199,937	\$219.26	\$0.00	\$219.26	\$0.00	\$0.00	\$0.00
351790	IA	2	CONTEL OF KS, INC., DBA GTE SYSTEMS OF I	74902	70,240	\$249.68	\$0.00	\$249.68	\$0.00	(\$0.00)	\$0.00
120049	NH	3	UNION TEL. CO.	6489	6,433	\$241.91	\$0.00	\$241.91	\$0.00	(\$0.00)	\$0.00
330917	WI	2	MOUNT VERNON TEL. CO.	8106	7,977	\$203.42	\$0.00	\$203.42	\$0.00	\$0.00	\$0.00
341015	IL	2	GTE NORTH, INC.-IL	656880	615,133	\$249.53	\$0.00	\$249.53	\$0.00	(\$0.00)	\$0.00
230471	NC	2	CENTRAL TEL. CO.-NC	257944	241,473	\$263.43	\$0.00	\$263.43	\$0.00	(\$0.00)	\$0.00
330908	WI	3	MARQUETTE-ADAMS TEL. COOP., INC.	3352	3,320	\$201.65	\$0.00	\$201.65	\$0.00	\$0.00	\$0.00
165120	NJ	1	NEW JERSEY BELL	5823339	5,464,366	\$195.17	\$0.00	\$195.17	\$0.00	\$0.00	\$0.00
120050	NH	3	WILTON TEL. CO.-NH	2990	2,878	\$284.25	\$0.00	\$284.25	\$0.00	(\$0.00)	\$0.00
170201	PA	2	QUAKER STATE TEL. CO.	40343	39,457	\$278.78	\$0.00	\$278.78	\$0.00	\$0.00	\$0.00
330909	WI	2	MIDWAY TEL. CO.	7997	7,670	\$251.74	\$0.00	\$251.74	\$0.00	(\$0.00)	\$0.00
150116	NY	3	PATTERSONVILLE TEL. CO.-NY	1363	1,314	\$324.94	\$33,519.58	\$323.53	\$33,539.20	(\$1.41)	\$19.62
522417	WA	3	HAT ISLAND TELEPHONE COMPANY	98	98	\$359.57	\$4,705.87	\$359.57	\$4,797.42	(\$0.00)	\$91.55
552284	NV	3	BEEHIVE TELEPHONE COMPANY, INC., NV	101	101	\$640.11	\$25,968.77	\$640.11	\$26,082.37	\$0.00	\$113.60
403031	AR	3	SCOTT COUNTY TELEPHONE COMPANY	119	118	\$1,672.45	\$121,701.85	\$1,672.45	\$121,834.01	(\$0.00)	\$132.16
532404	OR	2	ASOTIN TELEPHONE COMPANY - OREGON	122	120	\$1,507.10	\$108,883.09	\$1,507.10	\$109,017.92	\$0.00	\$134.83
462201	CO	3	RICO TEL. CO.	137	136	\$419.75	\$12,491.13	\$419.75	\$12,643.48	(\$0.00)	\$152.35
341009	IL	3	C-R TEL. CO.	954	949	\$480.98	\$130,742.85	\$479.73	\$130,915.36	(\$1.25)	\$172.51
462196	CO	3	PEETZ COOP. TEL. CO.	208	201	\$747.31	\$67,840.83	\$747.31	\$68,066.37	\$0.00	\$225.54
391679	SD	3	STOCKHOLM-STRANDBURG TEL. CO.	212	210	\$425.20	\$20,146.16	\$425.20	\$20,381.31	(\$0.00)	\$235.15
371597	NE	3	WAUNETA TEL. CO.	697	663	\$806.69	\$253,300.19	\$805.77	\$253,587.25	(\$0.92)	\$287.06
361399	MN	3	GRANADA TEL. CO.	264	263	\$526.94	\$45,298.88	\$526.94	\$45,593.56	(\$0.00)	\$294.68
512289	WY	3	CHUGWATER TELEPHONE COMPANY	285	266	\$454.81	\$31,425.66	\$454.81	\$31,723.75	(\$0.00)	\$298.09
461835	CO	3	SUNFLOWER TELEPHONE CO.,INC. - CO	328	326	\$595.19	\$72,837.06	\$595.19	\$73,202.10	(\$0.00)	\$365.04
462194	CO	3	NUNN TEL. COMPANY	358	351	\$578.84	\$74,118.59	\$578.84	\$74,513.66	\$0.00	\$395.07
351327	IA	3	WEBB-DICKENS TEL. CORP.	447	440	\$287.90	\$630.77	\$287.90	\$1,043.16	\$0.00	\$412.39
504449	UT	2	NAVAJO COMMUNICATIONS CO INC-UT	384	368	\$704.21	\$112,310.50	\$704.21	\$112,723.47	\$0.00	\$412.97
341048	IL	3	MCNABB TEL. CO.	460	459	\$302.50	\$5,013.92	\$302.50	\$5,442.64	(\$0.00)	\$428.72
411809	KS	3	MUTUAL TELEPHONE COMPANY	471	461	\$348.94	\$18,951.51	\$348.94	\$19,382.62	\$0.00	\$431.11
431831	OK	3	SOUTH CENTRAL TEL. ASSN., INC.-OK	392	392	\$1,539.56	\$365,228.00	\$1,539.56	\$365,666.45	(\$0.00)	\$438.45
552223	NV	2	GEM STATE UTILITIES CORP-NV	416	393	\$531.75	\$69,107.70	\$531.75	\$69,549.15	\$0.00	\$441.45
532388	OR	3	NORTH STATE TELEPHONE COMPANY - OR	525	502	\$342.75	\$18,617.21	\$342.75	\$19,087.40	\$0.00	\$470.19
300612	OH	3	THE FARMERS MUTUAL TEL. CO.-OKOLONA, OH	424	420	\$399.23	\$32,111.76	\$399.23	\$32,583.83	\$0.00	\$472.07
310714	MI	3	OGDEN TEL. CO.	426	421	\$427.42	\$41,089.21	\$427.42	\$41,561.55	\$0.00	\$472.34
391666	SD	3	JEFFERSON TELEPHONE COMPANY - SD	555	543	\$328.24	\$15,016.43	\$328.24	\$15,524.07	\$0.00	\$507.64
310734	MI	3	WALDRON TEL. CO.	623	604	\$334.02	\$18,972.59	\$334.02	\$19,537.77	\$0.00	\$565.18
320788	IN	3	MERCHANTS & FARMERS TEL. CO.	565	558	\$586.67	\$121,106.41	\$586.67	\$121,733.53	\$0.00	\$627.12
100007	ME	2	ISLAND TEL. CO.	560	558	\$945.81	\$271,406.50	\$945.81	\$272,033.99	\$0.00	\$627.49
351229	IA	3	LOST NATION-ELWOOD TEL. CO.	687	681	\$304.06	\$8,129.49	\$304.06	\$8,765.63	(\$0.00)	\$636.14
351110	IA	3	BERNARD TEL. CO., INC.	572	570	\$488.41	\$81,704.70	\$488.41	\$82,345.62	\$0.00	\$640.92
542322	CA	2	HORNITOS TELEPHONE COMPANY	597	576	\$1,020.27	\$312,328.27	\$1,020.27	\$312,974.89	\$0.00	\$646.62

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
320742	IN	3	BLOOMINGDALE HOME TEL. CO., INC.	595	582	\$406.81	\$47,806.40	\$406.81	\$48,459.58	\$0.00	\$653.18
150114	NY	2	ORISKANY FALLS TEL. CORP.	731	713	\$297.08	\$5,276.61	\$297.08	\$5,944.54	\$0.00	\$667.93
432034	OK	2	WYANDOTTE TELEPHONE COMPANY	605	605	\$924.86	\$284,760.84	\$924.86	\$285,439.64	\$0.00	\$678.80
503032	UT	3	BEAR LAKE COMMUNICATIONS	625	613	\$461.33	\$75,418.36	\$461.33	\$76,106.26	\$0.00	\$687.90
553304	NV	3	HUMBOLDT TELEPHONE COMPANY	672	645	\$613.18	\$152,812.80	\$613.18	\$153,538.67	\$0.00	\$725.87
442065	TX	3	CUMBY TELEPHONE COOPERATIVE INC.	688	672	\$535.15	\$119,882.50	\$535.15	\$120,637.72	\$0.00	\$755.22
482241	MT	3	HOT SPRINGS TEL. CO.	680	677	\$542.22	\$124,364.27	\$542.22	\$125,122.98	(\$0.00)	\$758.71
310737	MI	3	WINN TEL. CO.	700	686	\$569.19	\$139,893.63	\$569.19	\$140,663.37	\$0.00	\$769.74
220338	GA	2	QUINCY TEL. CO.-GA DIV.	725	703	\$435.89	\$73,077.96	\$435.89	\$73,865.06	(\$0.00)	\$787.10
421934	MO	2	ORCHARD FARM TELEPHONE COMPANY	712	704	\$789.12	\$259,687.35	\$789.12	\$260,475.71	(\$0.00)	\$788.36
300598	OH	3	MCCLURE TEL. CO.	731	717	\$483.93	\$100,366.79	\$483.93	\$101,169.03	(\$0.00)	\$802.24
532377	OR	2	HOME TELEPHONE COMPANY	752	721	\$437.73	\$75,944.07	\$437.73	\$76,750.74	(\$0.00)	\$806.67
341011	IL	2	FRONTIER COMM. OF LAKESIDE, INC.	873	866	\$286.44	\$419.64	\$286.44	\$1,228.15	(\$0.00)	\$808.51
421807	MO	3	MOKAN DIAL, INC.- MO	739	729	\$548.91	\$137,574.38	\$548.91	\$138,391.51	(\$0.00)	\$817.13
472234	ID	2	TROY TELEPHONE COMPANY	880	876	\$331.26	\$25,945.00	\$331.26	\$26,763.35	(\$0.00)	\$818.35
371558	NE	3	HEMINGFORD COOP. TELEPHONE COMPANY	896	882	\$312.76	\$15,516.65	\$312.76	\$16,342.82	\$0.00	\$826.17
361374	MN	3	ARROWHEAD COMM. CORP.	742	738	\$568.95	\$150,364.97	\$568.95	\$151,191.78	(\$0.00)	\$826.81
250296	AL	2	GOSHEN TEL. CO.	752	748	\$739.53	\$248,097.82	\$739.53	\$248,936.22	(\$0.00)	\$838.40
341020	IL	3	GRAFTON TEL. CO.	768	749	\$507.97	\$118,350.67	\$507.97	\$119,190.93	(\$0.00)	\$840.26
371540	NE	3	DILLER TELEPHONE COMPANY	931	909	\$315.22	\$17,445.14	\$315.22	\$18,293.93	(\$0.00)	\$848.79
462182	CO	3	BLANCA TELEPHONE CO.	780	778	\$596.99	\$174,876.18	\$596.99	\$175,751.31	\$0.00	\$875.13
330958	WI	2	TENNEY TEL. CO.	1005	983	\$354.97	\$44,263.58	\$354.97	\$45,179.86	(\$0.00)	\$916.28
351341	IA	2	FRONTIER COMM.-SCHUYLER, INC.	993	987	\$318.21	\$20,860.32	\$318.21	\$21,782.45	(\$0.00)	\$922.13
482244	MT	3	LINCOLN TEL. CO. INC.	1003	997	\$314.07	\$18,388.74	\$314.07	\$19,321.13	\$0.00	\$932.39
462192	CO	3	BIG SANDY TELECOM, INC.	843	830	\$531.63	\$145,877.96	\$531.63	\$146,811.16	\$0.00	\$933.20
522437	WA	3	PIONEER TELEPHONE COMPANY	859	837	\$540.16	\$152,462.96	\$540.16	\$153,403.49	\$0.00	\$940.53
140062	VT	2	PERKINSVILLE TEL. CO.	865	860	\$445.00	\$95,274.30	\$445.00	\$96,238.94	(\$0.00)	\$964.64
442150	TX	3	TATUM TEL. CO.	883	862	\$923.12	\$404,600.45	\$923.12	\$405,568.80	\$0.00	\$968.35
341073	IL	2	FRONTIER COMM.-PRARIE, INC.	1068	1,058	\$293.43	\$5,319.70	\$293.43	\$6,306.68	(\$0.00)	\$986.98
421928	MO	2	NEW LONDON TEL. CO.	903	882	\$488.57	\$126,533.11	\$488.57	\$127,523.15	\$0.00	\$990.04
411829	KS	3	S & A TEL. CO.,INC.	889	886	\$1,025.25	\$483,730.82	\$1,025.25	\$484,725.86	\$0.00	\$995.04
340978	IL	3	ALHAMBRA-GRANTFORK TEL. CO.	1097	1,082	\$346.96	\$43,088.03	\$346.96	\$44,098.19	(\$0.00)	\$1,010.16
341032	IL	3	HOME TEL. CO.-ST. JACOB	923	912	\$729.01	\$295,297.92	\$729.01	\$296,320.70	(\$0.00)	\$1,022.78
330857	WI	2	CASCO TEL. CO.	1117	1,099	\$305.38	\$14,062.34	\$305.38	\$15,090.28	\$0.00	\$1,027.94
432025	OK	3	SOUTHWEST OKLAHOMA TEL. CO.	953	943	\$611.21	\$222,021.41	\$611.21	\$223,078.71	(\$0.00)	\$1,057.30
300644	OH	3	THE NOVA TEL. CO.	987	975	\$496.10	\$145,381.35	\$496.10	\$146,476.85	\$0.00	\$1,095.50
310677	MI	2	ISLAND TEL. CO.	991	979	\$821.66	\$385,020.21	\$821.66	\$386,120.45	\$0.00	\$1,100.24
472230	ID	2	POTLATCH TELEPHONE COMPANY INC.	1016	991	\$562.59	\$197,185.79	\$562.59	\$198,297.27	(\$0.00)	\$1,111.48
522419	WA	3	HOOD CANAL TELEPHONE COMPANY	1019	990	\$496.91	\$148,219.41	\$496.91	\$149,332.10	\$0.00	\$1,112.69
330877	WI	3	FAIRWATER-BRANDON-ALTO TEL. CO.	1216	1,189	\$362.10	\$59,049.99	\$362.10	\$60,164.45	\$0.00	\$1,114.46
371531	NE	3	CLARKS TELEPHONE COMPANY	1053	1,019	\$521.19	\$171,117.18	\$521.19	\$172,258.50	(\$0.00)	\$1,141.32
431974	OK	3	CANADIAN VALLEY TELEPHONE CO.	1019	1,017	\$629.07	\$253,066.80	\$629.07	\$254,209.33	\$0.00	\$1,142.53
170206	PA	2	SUGAR VALLEY TEL. CO.	1048	1,020	\$385.27	\$67,306.31	\$385.27	\$68,453.10	\$0.00	\$1,146.79
371517	NE	3	ARLINGTON TELEPHONE COMPANY	1046	1,032	\$494.02	\$152,270.65	\$494.02	\$153,429.97	\$0.00	\$1,159.32
220392	GA	3	WAVERLY HALL TEL. CO., INC.	1208	1,190	\$593.41	\$264,288.97	\$593.41	\$265,468.21	(\$0.17)	\$1,179.24
442104	TX	3	LAKE LIVINGSTON TEL. CO.	1075	1,063	\$494.14	\$156,940.34	\$494.14	\$158,136.02	\$0.00	\$1,195.68
442103	TX	3	LA WARD TELEPHONE EXCHANGE INC.	1251	1,067	\$664.16	\$293,589.40	\$664.16	\$294,789.13	\$0.00	\$1,199.73
401699	AR	2	DECATUR TELEPHONE CO INC- ARKANSAS	1336	1,299	\$293.18	\$6,320.38	\$293.18	\$7,531.45	(\$0.00)	\$1,211.07
361387	MN	3	EMILY COOP. TEL. CO.	1328	1,316	\$328.59	\$36,692.81	\$328.59	\$37,918.88	(\$0.00)	\$1,226.07
522404	WA	2	ASOTIN TELEPHONE COMPANY - WA	1134	1,106	\$593.76	\$245,923.61	\$593.76	\$247,166.81	\$0.00	\$1,243.20
100027	ME	3	UNION RIVER TEL. CO.	1149	1,132	\$631.30	\$283,576.27	\$631.30	\$284,845.76	(\$0.00)	\$1,269.49
310720	MI	3	PENINSULA TEL. CO.-MI	1365	1,362	\$310.78	\$22,208.19	\$310.78	\$23,480.76	(\$0.00)	\$1,272.57
440425	TX	3	CAMERON TELEPHONE COMPANY - TEXAS	1193	1,171	\$397.70	\$88,186.93	\$397.70	\$89,503.99	\$0.00	\$1,317.06
230469	NC	2	BARNARDSVILLE TEL. CO.	1188	1,178	\$488.36	\$168,812.20	\$488.36	\$170,131.51	(\$0.00)	\$1,319.31
372455	NE	3	BENKELMAN TELEPHONE COMPANY INC.	1254	1,181	\$514.64	\$192,519.62	\$514.64	\$193,847.58	\$0.00	\$1,327.96
361357	MN	3	BLACKDUCK TEL. CO.	1524	1,471	\$329.40	\$41,789.01	\$329.40	\$43,160.09	(\$0.00)	\$1,371.08
502277	UT	3	CENTRAL UTAH TEL. INC.	1233	1,222	\$389.30	\$84,329.09	\$389.30	\$85,700.60	\$0.00	\$1,371.51

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
341058	IL	3	MONTROSE MUTUAL TEL. CO.	1482	1,468	\$333.28	\$45,406.08	\$333.28	\$46,778.19	\$0.00	\$1,372.11
330941	WI	3	RIB LAKE TEL. CO.	1234	1,229	\$427.58	\$120,096.74	\$427.58	\$121,476.64	\$0.00	\$1,379.90
421951	MO	2	STOUTLAND TELEPHONE COMPANY	1244	1,236	\$630.47	\$308,859.81	\$630.46	\$310,241.58	(\$0.01)	\$1,381.77
401727	AR	2	CENTURY TELEPHONE OF SOUTH ARKANSAS, INC	1282	1,262	\$1,004.35	\$669,234.28	\$1,004.35	\$670,649.05	(\$0.00)	\$1,414.77
371525	NE	3	THREE RIVER TELCO	1311	1,296	\$482.18	\$179,715.12	\$482.18	\$181,166.52	(\$0.00)	\$1,451.40
330855	WI	3	BRUCE TEL. CO., INC.	1577	1,554	\$362.01	\$77,086.29	\$362.01	\$78,537.74	(\$0.00)	\$1,451.45
250316	AL	3	RAGLAND TEL. CO.	1312	1,296	\$483.17	\$180,677.40	\$483.17	\$182,131.27	(\$0.00)	\$1,453.87
361370	MN	3	CLARA CITY TEL. EXCH. CO.	1577	1,565	\$313.98	\$28,773.42	\$313.98	\$30,239.69	\$0.00	\$1,466.27
371526	NE	3	CAMBRIDGE TELEPHONE COMPANY - NE	1393	1,326	\$600.35	\$301,395.26	\$600.35	\$302,880.87	(\$0.00)	\$1,485.61
320801	IN	2	ODON TEL. CO.	1636	1,593	\$351.00	\$67,620.58	\$351.00	\$69,112.69	\$0.00	\$1,492.11
462193	CO	3	NUCLA-NATURITA TEL. CO.	1366	1,331	\$454.90	\$157,336.28	\$454.90	\$158,829.65	\$0.00	\$1,493.37
472223	ID	2	GEM STATE UTILITIES CORP-ID	1413	1,348	\$618.94	\$325,190.27	\$618.94	\$326,699.42	(\$0.00)	\$1,509.15
371537	NE	3	DALTON TEL. CO., INC.	1396	1,342	\$559.96	\$264,379.47	\$559.96	\$265,889.74	\$0.00	\$1,510.27
411814	KS	3	PEOPLES MUTUAL TEL. CO.-KS	1366	1,347	\$634.17	\$340,335.14	\$634.17	\$341,849.15	\$0.00	\$1,514.01
310680	MI	3	CHIPPEWA COUNTY TEL. CO.	1384	1,360	\$451.99	\$157,796.14	\$451.99	\$159,321.93	\$0.00	\$1,525.79
482248	MT	3	NORTHERN TEL. COOP INC.- MT	1388	1,362	\$631.86	\$341,765.40	\$631.86	\$343,293.04	(\$0.00)	\$1,527.84
462209	CO	3	WIGGINS TEL. ASSOC.	1403	1,368	\$544.08	\$253,208.69	\$544.08	\$254,745.81	\$0.00	\$1,537.12
120040	NH	2	CHICHESTER TEL. CO.	1403	1,374	\$427.43	\$134,111.43	\$427.43	\$135,651.45	(\$0.00)	\$1,540.02
100031	ME	2	WARREN TEL. CO.	1727	1,694	\$365.39	\$87,752.72	\$365.39	\$89,338.75	\$0.00	\$1,586.03
532389	OR	3	OREGON TELEPHONE CORPORATION	1805	1,725	\$339.08	\$59,858.49	\$339.08	\$61,467.73	(\$0.00)	\$1,609.24
452175	AZ	2	UNIVERSAL TEL CO OF SOUTHWEST - AZ	1491	1,434	\$377.46	\$86,225.09	\$377.46	\$87,834.94	\$0.00	\$1,609.85
492176	NM	3	VALLEY TELEPHONE COOPERATIVE INC-NM	1506	1,447	\$755.08	\$496,818.88	\$755.08	\$498,445.34	\$0.00	\$1,626.46
462199	CO	3	PLAINS COOPERATIVE TEL. ASSOC. INC.	1510	1,483	\$656.11	\$399,099.88	\$656.11	\$400,764.77	\$0.00	\$1,664.89
341004	IL	3	EL PASO TEL. CO.	1838	1,803	\$331.76	\$53,986.46	\$331.76	\$55,674.71	\$0.00	\$1,688.25
411761	KS	3	CUNNINGHAM TELEPHONE CO. INC.	1591	1,520	\$434.35	\$156,250.79	\$434.35	\$157,951.92	(\$0.00)	\$1,701.13
431976	OK	3	CARNEGIE TELEPHONE CO.INC.	1543	1,519	\$443.22	\$166,253.14	\$443.22	\$167,958.71	\$0.00	\$1,705.57
391689	SD	3	WEST RIVER COOPERATIVE TEL. CO.	1597	1,520	\$519.00	\$252,751.79	\$519.00	\$254,462.02	\$0.00	\$1,710.23
230498	NC	2	SALUDA MOUNTAIN TEL. CO.	1543	1,524	\$511.23	\$244,535.82	\$511.23	\$246,246.31	\$0.00	\$1,710.49
240533	SC	2	MCCLELLANVILLE TEL. CO., INC.	1558	1,526	\$760.30	\$529,917.35	\$760.30	\$531,631.90	\$0.00	\$1,714.55
310683	MI	3	CARR TEL. CO.	1837	1,834	\$295.72	\$11,951.40	\$295.72	\$13,667.25	\$0.00	\$1,715.85
240540	SC	3	RIDGE TEL. CO., INC.	1544	1,536	\$401.17	\$119,672.18	\$401.17	\$121,393.03	(\$0.00)	\$1,720.85
462190	CO	3	HAXTUN TELEPHONE COMPANY	1569	1,553	\$426.43	\$150,418.26	\$426.43	\$152,157.91	(\$0.00)	\$1,739.65
170189	PA	3	ARMSTRONG TEL. CO.-PA	1591	1,559	\$405.58	\$126,620.54	\$405.58	\$128,368.83	(\$0.00)	\$1,748.29
542323	CA	2	WINTERHAVEN TELEPHONE COMPANY	1617	1,576	\$743.43	\$527,339.96	\$743.43	\$529,113.52	\$0.00	\$1,773.56
431966	OK	3	ATLAS TELEPHONE CO.	1586	1,586	\$373.58	\$90,749.45	\$373.58	\$92,529.78	\$0.00	\$1,780.33
270427	LA	2	CENTURY TEL. OF CHATHAM, INC.	1634	1,601	\$1,113.45	\$980,006.64	\$1,113.45	\$981,807.46	\$0.00	\$1,800.82
432010	OK	2	MID-AMERICA TEL.,INC.	1627	1,611	\$728.40	\$520,891.19	\$728.40	\$522,701.67	\$0.00	\$1,810.48
442061	TX	3	COMMUNITY TELEPHONE COMPANY, INC.	1665	1,632	\$520.38	\$273,064.73	\$520.38	\$274,894.56	(\$0.00)	\$1,829.83
391685	SD	3	VALLEY TELECOMM. COOP. ASSN.,INC.	2028	1,983	\$315.66	\$38,624.03	\$315.66	\$40,482.15	\$0.00	\$1,858.12
462203	CO	3	THE RYE TELEPHONE CO. INC.	1684	1,662	\$581.97	\$354,856.24	\$581.97	\$356,715.91	(\$0.00)	\$1,859.67
472220	ID	3	FILER MUTUAL TELEPHONE COMPANY - ID	2025	1,986	\$307.83	\$28,574.72	\$307.83	\$30,434.51	\$0.00	\$1,859.79
552351	NV	3	LINCOLN COUNTY TELEPHONE SYSTEM INC.	2148	1,992	\$326.88	\$53,266.99	\$326.88	\$55,190.86	\$0.00	\$1,863.87
421886	MO	3	GOODMAN TEL. CO.	1687	1,679	\$401.95	\$131,795.75	\$401.95	\$133,682.34	\$0.00	\$1,886.59
432032	OK	3	VALLIANT TELEPHONE COMPANY	2070	2,053	\$342.75	\$76,137.71	\$342.75	\$78,055.85	(\$0.00)	\$1,918.14
100034	ME	2	WEST PENOBSCOT TEL. & TEL. CO.	2099	2,061	\$332.01	\$62,046.56	\$332.01	\$63,967.15	(\$0.00)	\$1,920.59
401720	AR	2	CENTURY TELEPHONE OF REDFIELD, INC.	1735	1,718	\$431.55	\$172,996.72	\$431.55	\$174,924.52	\$0.00	\$1,927.80
492263	NM	3	LA JICARITA RURAL TEL. COOP. INC.	1742	1,727	\$591.39	\$380,935.75	\$591.39	\$382,870.57	(\$0.00)	\$1,934.82
442069	TX	3	ELECTRA TELEPHONE COMPANY, INC.	1784	1,735	\$862.54	\$735,534.30	\$862.54	\$737,487.05	\$0.00	\$1,952.75
170194	PA	2	FRONTIER COMM.-OSWAYO RIVER, INC.	2124	2,114	\$334.86	\$67,558.31	\$334.86	\$69,537.63	\$0.00	\$1,979.32
341061	IL	2	FRONTIER COMM. OF MT. PULASKI, INC.	2161	2,120	\$358.42	\$100,215.74	\$358.42	\$102,197.79	\$0.00	\$1,982.05
522447	WA	3	TOLEDO TELEPHONE COMPANY INC.	1791	1,767	\$480.31	\$242,550.04	\$480.31	\$244,534.01	\$0.00	\$1,983.97
361410	MN	3	JOHNSON TELEPHONE COMPANY	1807	1,775	\$644.11	\$461,706.92	\$644.11	\$463,694.94	(\$0.00)	\$1,988.02
532397	OR	3	SCIOL MUTUAL TEL. ASSOCIATION	1827	1,807	\$469.64	\$233,580.18	\$469.64	\$235,603.12	(\$0.00)	\$2,022.94
300807	OH	2	CONTINENTAL TEL. CO. OF OHIO	2223	2,181	\$334.40	\$69,047.35	\$334.40	\$71,083.77	(\$0.00)	\$2,036.42
472218	ID	3	CUSTER TEL. COOPERATIVE INC.	1895	1,823	\$389.64	\$126,268.41	\$389.64	\$128,310.93	(\$0.00)	\$2,042.52
411831	KS	3	SOUTH CENTRAL TEL. ASSN. INC.-KS	1877	1,843	\$1,209.36	\$1,260,711.66	\$1,209.36	\$1,262,776.26	(\$0.00)	\$2,064.60
613007	AK	3	CORDOVA TELEPHONE COOPERATIVE, INC.	2036	1,846	\$409.63	\$155,537.64	\$409.63	\$157,603.00	(\$0.00)	\$2,065.36

SAR_ID	STATE	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
411782	KS	3 HOME TELEPHONE COMPANY INC.	1871	1,837	\$425.57	\$176,740.66	\$425.57	\$178,807.48	\$0.00	\$2,066.82
320797	IN	3 NEW PARIS TEL., INC.	1891	1,853	\$387.02	\$124,705.19	\$387.02	\$126,785.82	\$0.00	\$2,080.63
522410	WA	3 COWICHE TELEPHONE CO. INC.	1915	1,870	\$387.90	\$127,083.47	\$387.90	\$129,179.70	(\$0.00)	\$2,096.23
330884	WI	2 FORESTVILLE TEL. CO., INC.	1914	1,896	\$698.37	\$570,338.75	\$698.37	\$572,464.96	(\$0.00)	\$2,126.21
300658	OH	3 Sycamore TEL. CO.	1921	1,903	\$422.74	\$179,051.51	\$422.74	\$181,192.30	\$0.00	\$2,140.79
361379	MN	3 DEER RIVER TEL. CO.	1966	1,904	\$506.52	\$298,783.44	\$506.52	\$300,924.59	\$0.00	\$2,141.15
512295	WY	3 SILVER STAR TEL. CO.- WY	1929	1,914	\$680.67	\$550,345.00	\$680.67	\$552,495.30	\$0.00	\$2,150.30
150092	NY	2 EDWARDS TELEPHONE CO. INC.	1943	1,932	\$632.06	\$485,084.77	\$632.06	\$487,249.48	(\$0.00)	\$2,164.71
310679	MI	3 BLOOMINGDALE TEL. CO.	1976	1,947	\$673.43	\$549,261.50	\$673.43	\$551,444.17	(\$0.00)	\$2,182.67
432013	OK	3 OKLAHOMA TELEPHONE & TELEGRAPH INC.	1987	1,956	\$498.49	\$295,163.48	\$498.49	\$297,354.36	(\$0.00)	\$2,190.88
442057	TX	3 COLEMAN COUNTY TELEPHONE CO-OP. INC.	2015	1,995	\$566.51	\$402,823.57	\$566.51	\$405,057.45	(\$0.00)	\$2,233.88
330936	WI	3 INDIANHEAD TEL. CO.	2032	2,015	\$450.19	\$231,073.30	\$450.19	\$233,326.78	(\$0.00)	\$2,253.48
220362	GA	2 FRONTIER COMM. OF FAIRMOUNT, INC.	2057	2,031	\$553.56	\$390,366.48	\$553.56	\$392,649.74	\$0.00	\$2,283.26
613018	AK	3 NUSHAGAK TELEPHONE COOPERATIVE, INC.	2148	2,035	\$499.35	\$308,397.28	\$499.35	\$310,681.03	\$0.00	\$2,283.75
250299	AL	3 HAYNEVILLE TEL. CO., INC.	2049	2,047	\$401.40	\$159,838.10	\$401.40	\$162,129.83	(\$0.00)	\$2,291.73
512291	WY	3 DUBOIS TELEPHONE EXCHANGE INC.	2139	2,079	\$799.65	\$783,308.10	\$799.65	\$785,646.06	\$0.00	\$2,337.96
432020	OK	3 POTAWATOMIE TELEPHONE CO.	2104	2,092	\$619.15	\$505,001.63	\$619.15	\$507,341.32	(\$0.00)	\$2,339.69
522423	WA	3 INLAND TELEPHONE COMPANY - WA	2109	2,102	\$685.04	\$611,291.19	\$685.04	\$613,648.99	(\$0.00)	\$2,357.80
193029	VA	2 NEW CASTLE TEL. CO.	2150	2,106	\$494.36	\$311,275.38	\$494.36	\$313,642.26	\$0.00	\$2,366.88
391676	SD	3 SANBORN TEL. COOP.	2614	2,574	\$317.35	\$52,962.82	\$317.35	\$55,370.91	\$0.00	\$2,408.09
442141	TX	3 SANTA ROSA TEL. COOP.,INC.	2242	2,199	\$534.53	\$391,271.53	\$534.53	\$393,741.17	\$0.00	\$2,469.64
381610	ND	3 DAKOTA CENTRAL TELECOMMUNICATIONS COOPE	2250	2,213	\$725.72	\$711,090.18	\$725.72	\$713,574.45	\$0.00	\$2,484.27
250297	AL	2 GROVE HILL TEL. CORP.	2331	2,248	\$499.42	\$340,794.72	\$499.42	\$343,322.76	\$0.00	\$2,528.04
411849	KS	3 WILSON TELEPHONE COMPANY INC.	2367	2,252	\$528.12	\$389,875.42	\$528.12	\$392,405.50	\$0.00	\$2,530.08
150108	NY	3 NICHOLVILLE TEL. CO.,INC.	2278	2,264	\$722.81	\$722,536.53	\$722.81	\$725,074.43	(\$0.00)	\$2,537.90
522426	WA	3 KALAMA TELEPHONE COMPANY	2341	2,263	\$432.77	\$229,946.99	\$432.77	\$232,487.43	\$0.00	\$2,540.44
330898	WI	2 CENTURY TEL. OF LARSEN-READFIELD, INC.	2306	2,274	\$386.61	\$152,338.84	\$386.61	\$154,884.90	(\$0.00)	\$2,546.06
250315	AL	3 PINE BELT TEL. CO.	2278	2,270	\$612.35	\$536,393.23	\$612.35	\$538,939.86	(\$0.00)	\$2,546.63
462187	CO	1 EL PASO COUNTY MUTUAL TEL CO	2935	2,750	\$367.14	\$145,583.83	\$367.14	\$148,156.61	\$0.00	\$2,572.78
411840	KS	3 TWIN VALLEY TEL. INC.-KS	2462	2,316	\$445.68	\$257,757.08	\$445.68	\$260,362.30	\$0.00	\$2,605.22
442112	TX	3 MID-PLAINS RURAL TEL. CO-OP. INC.	2427	2,381	\$651.75	\$632,980.70	\$651.75	\$635,653.16	\$0.00	\$2,672.46
431977	OK	3 CENTRAL OKLAHOMA TELEPHONE CO.	2419	2,386	\$508.58	\$378,107.21	\$508.58	\$380,784.72	\$0.00	\$2,677.51
310691	MI	3 DEERFIELD FARMERS TEL. CO.	2475	2,433	\$650.83	\$645,125.95	\$650.83	\$647,846.57	(\$0.00)	\$2,720.62
341079	IL	2 FRONTIER COMM.-SCHUYLER, INC.	3008	2,932	\$308.27	\$43,024.39	\$308.27	\$45,764.65	\$0.00	\$2,740.26
542318	CA	3 FORESTHILL TELEPHONE COMPANY	2504	2,450	\$601.76	\$559,467.48	\$601.76	\$562,209.67	(\$0.00)	\$2,742.19
270440	LA	2 CENTURY TEL. CO. OF EAST LA	2509	2,443	\$1,126.11	\$1,518,609.29	\$1,126.11	\$1,521,357.49	\$0.00	\$2,748.20
300613	OH	2 LITTLE MIAMI COMM. CORP.	2488	2,469	\$510.36	\$394,556.26	\$510.36	\$397,317.71	(\$0.00)	\$2,761.45
150097	NY	3 GERMANTOWN TEL. CO., INC.	2510	2,497	\$685.77	\$727,529.85	\$685.77	\$730,333.65	\$0.00	\$2,803.80
411785	KS	3 J. B. N. TELEPHONE COMPANY INC.	2532	2,516	\$644.14	\$654,509.91	\$644.14	\$657,326.85	(\$0.00)	\$2,816.94
391647	SD	3 CHEYENNE RIVER SIOUX TRIBAL TEL AUTH	2666	2,573	\$477.08	\$346,953.80	\$477.08	\$349,833.01	(\$0.00)	\$2,879.21
502288	UT	3 ALL WEST COMMUNICATIONS-UT	3158	3,112	\$355.46	\$141,121.65	\$355.46	\$144,027.05	(\$0.00)	\$2,905.40
100004	ME	3 CHINA TEL. CO.	3184	3,119	\$317.21	\$63,892.95	\$317.21	\$66,808.79	\$0.00	\$2,915.84
452173	AZ	3 TOHONO O'ODHAM UTILITY AUTHORITY	2718	2,625	\$450.05	\$300,750.38	\$450.05	\$303,696.05	\$0.00	\$2,945.67
361454	MN	3 PINE ISLAND TELEPHONE COMPANY	2667	2,646	\$380.22	\$164,578.75	\$380.22	\$167,540.34	(\$0.00)	\$2,961.59
341003	IL	3 EGYPTIAN TEL. COOP. ASSN.	2702	2,641	\$379.01	\$161,871.05	\$379.01	\$164,838.15	\$0.00	\$2,967.10
411807	KS	3 MOKAN DIAL, INC.- KS	2692	2,656	\$665.37	\$733,219.54	\$665.37	\$736,197.14	(\$0.00)	\$2,977.60
502287	UT	3 UNTAH BASIN TEL. ASSN. INC.	2722	2,671	\$534.12	\$474,433.90	\$534.12	\$477,438.15	\$0.00	\$3,004.25
200259	WV	3 HARDY TEL. CO.	2690	2,681	\$691.15	\$791,958.22	\$691.15	\$794,970.01	\$0.00	\$3,011.79
401697	AR	3 CENTRAL ARKANSAS TEL. COOP INC.	2704	2,684	\$480.55	\$368,906.61	\$480.55	\$371,920.52	\$0.00	\$3,013.91
613019	AK	3 OTZ TELEPHONE COOPERATIVE, INC.	2848	2,691	\$405.01	\$217,410.13	\$405.01	\$220,429.73	\$0.00	\$3,019.60
310685	MI	2 CHATHAM TEL. CO.-MI	2760	2,736	\$446.48	\$306,142.19	\$446.48	\$309,220.08	\$0.00	\$3,077.89
411746	KS	3 BLUE VALLEY TELEPHONE COMPANY	2787	2,743	\$389.98	\$190,690.82	\$389.98	\$193,770.17	\$0.00	\$3,079.35
522446	WA	3 TENNO TEL. CO.	2820	2,783	\$423.48	\$263,394.46	\$423.48	\$266,513.02	(\$0.00)	\$3,118.56
320759	IN	3 DAVIESS-MARTIN CTY. RURAL TEL. CORP.	2842	2,803	\$400.35	\$216,662.30	\$400.35	\$219,803.12	(\$0.00)	\$3,140.82
270430	LA	3 ELIZABETH TEL. CO., INC.	2834	2,810	\$811.47	\$1,083,638.78	\$811.47	\$1,086,789.89	(\$0.00)	\$3,151.11
421873	MO	2 EASTERN MISSOURI TELEPHONE CO.	3108	2,811	\$478.51	\$382,061.49	\$478.51	\$385,220.88	\$0.00	\$3,159.39
310721	MI	3 PIGEON TEL. CO.	3486	3,399	\$369.30	\$184,713.81	\$369.30	\$187,885.91	(\$0.00)	\$3,172.10

SAR_ID	STATE	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
452171	AZ	2 ARIZONA TEL. CO.	2892	2,858	\$440.65	\$307,296.66	\$440.65	\$310,504.14	\$0.00	\$3,207.48
170152	PA	2 FRONTIER COMM. OF CANTON, INC.	3593	3,539	\$333.30	\$109,509.31	\$333.30	\$112,804.77	(\$0.00)	\$3,295.46
140061	VT	2 NORTHFIELD TEL. CO.	3606	3,519	\$319.58	\$77,508.00	\$319.58	\$80,806.56	\$0.00	\$3,298.56
150079	NY	3 CHAZY & WESTPORT TEL. CORP.	3570	3,522	\$367.19	\$186,567.65	\$367.19	\$189,866.38	\$0.00	\$3,298.73
522431	WA	3 MASHELL TELECOM INC.	3011	2,961	\$469.49	\$382,417.81	\$469.49	\$385,730.72	(\$0.00)	\$3,312.91
210318	FL	2 FRONTIER COMM. OF THE SOUTH-FL	3723	3,639	\$332.65	\$111,066.19	\$332.65	\$114,466.31	(\$0.00)	\$3,400.12
542321	CA	2 HAPPY VALLEY TELEPHONE COMPANY	3067	3,033	\$704.37	\$926,010.01	\$704.37	\$929,413.60	\$0.00	\$3,403.59
250305	AL	3 MON-CRE TEL. COOP. INC.	3086	3,075	\$436.25	\$320,481.34	\$436.25	\$323,922.08	(\$0.00)	\$3,440.74
320747	IN	2 CENTRAL INDIANA TEL. CO., INC.	3140	3,074	\$557.94	\$600,933.42	\$557.94	\$604,378.33	(\$0.00)	\$3,444.91
361186	MN	2 GTE NORTH, INC.-MN	3972	3,705	\$317.55	\$76,716.01	\$317.55	\$80,174.94	(\$0.00)	\$3,458.93
431994	OK	3 GRAND TELEPHONE CO. INC.	3751	3,714	\$367.74	\$198,066.04	\$367.74	\$201,537.47	\$0.00	\$3,471.43
442168	TX	3 WES-TEX TELEPHONE CO-OP.	3202	3,130	\$448.75	\$355,557.28	\$448.75	\$359,075.19	\$0.00	\$3,517.91
401698	AR	2 CLEVELAND CTY TEL. CO.	3169	3,136	\$460.05	\$382,816.46	\$460.05	\$386,342.40	\$0.00	\$3,525.94
552356	NV	3 RIO VIRGIN TELEPHONE COMPANY	3975	3,764	\$294.11	\$20,589.36	\$294.11	\$24,118.18	\$0.00	\$3,528.82
361491	MN	3 TWIN VALLEY-JULEN TEL CO INC.	3202	3,162	\$406.54	\$259,091.36	\$406.54	\$262,627.79	(\$0.00)	\$3,536.43
432014	OK	3 OKLAHOMA WESTERN TELEPHONE CO.	3201	3,174	\$514.13	\$516,192.62	\$514.13	\$519,746.38	(\$0.00)	\$3,553.76
170183	PA	2 MAHANOY & MAHANTONGO TEL. CO.	3871	3,838	\$354.15	\$170,775.94	\$354.15	\$174,355.11	(\$0.00)	\$3,579.17
401709	AR	3 MADISON COUNTY TEL. CO. INC.	3366	3,314	\$372.32	\$186,599.99	\$372.32	\$190,212.45	\$0.00	\$3,612.46
100011	ME	2 HARTLAND & ST. ALBANS TEL. CO.	3297	3,247	\$391.64	\$229,770.95	\$391.64	\$233,417.26	\$0.00	\$3,646.31
283301	MS	2 SOUTHEAST MISSISSIPPI TEL. CO.	3339	3,281	\$558.23	\$642,113.27	\$558.23	\$645,782.91	(\$0.00)	\$3,669.64
150107	NY	3 NEWPORT TEL. CO.,INC.	3331	3,276	\$380.67	\$204,869.82	\$380.67	\$208,540.81	(\$0.00)	\$3,670.99
401733	AR	3 YELCOT TEL. CO.,INC.	3394	3,279	\$455.64	\$389,427.40	\$455.64	\$393,110.88	\$0.00	\$3,683.48
150118	NY	2 PORT BYRON TEL. CO.	3317	3,285	\$556.34	\$638,239.61	\$556.34	\$641,927.24	\$0.00	\$3,687.63
330870	WI	3 CRANDON TEL. CO.	3413	3,316	\$415.21	\$293,272.26	\$415.21	\$296,989.68	(\$0.00)	\$3,717.42
170149	PA	2 FRONTIER COMM. OF BREEZEWOOD, INC.	3994	3,985	\$347.35	\$159,703.16	\$347.35	\$163,431.99	\$0.00	\$3,728.83
250300	AL	3 HOPPER TEL. CO., INC.	3348	3,327	\$589.38	\$728,842.81	\$589.38	\$732,587.02	\$0.00	\$3,744.21
150129	NY	3 TOWNSHIP TEL. CO., INC.	4075	4,029	\$312.93	\$71,325.69	\$312.93	\$75,083.15	(\$0.00)	\$3,757.46
150111	NY	3 ONEIDA COUNTY RURAL TEL. CO.	3396	3,380	\$484.01	\$473,340.52	\$484.01	\$477,129.42	(\$0.00)	\$3,788.90
250282	AL	3 BLOUNTSVILLE TEL. CO., INC.	3437	3,374	\$506.11	\$528,424.32	\$506.11	\$532,215.90	\$0.00	\$3,791.58
431995	OK	3 HINTON TELEPHONE CO.	3411	3,383	\$429.52	\$335,505.90	\$429.52	\$339,303.58	\$0.00	\$3,797.68
351346	IA	3 ACE TEL. ASSN.-IA	4148	4,109	\$291.80	\$16,306.87	\$291.80	\$20,136.65	(\$0.00)	\$3,829.78
320819	IN	3 SOUTHEASTERN INDIANA RURAL TEL. COOP., I	4189	4,111	\$294.76	\$24,224.38	\$294.76	\$28,062.56	(\$0.00)	\$3,838.18
532363	OR	3 CLEAR CREEK MUTUAL TELEPHONE CO.	3484	3,447	\$465.72	\$435,439.09	\$465.72	\$439,316.07	\$0.00	\$3,876.98
200267	WV	3 ARMSTRONG TEL. CO.	4207	4,156	\$359.04	\$198,135.53	\$359.04	\$202,025.17	\$0.00	\$3,889.64
150104	NY	3 MARGARETVILLE TEL. CO.,INC.	3544	3,492	\$448.55	\$396,155.44	\$448.55	\$400,078.86	\$0.00	\$3,923.42
177157	PA	2 TUOLUMNE TEL. CO. DBA ALLTEL PENNSYLVANI	3542	3,538	\$402.40	\$278,914.96	\$402.40	\$282,872.70	(\$0.00)	\$3,957.74
442117	TX	2 CENTURY TELEPHONE OF PORT ARANSAS, INC.	3630	3,532	\$375.07	\$206,044.78	\$375.07	\$210,017.13	\$0.00	\$3,972.35
472225	ID	2 CENTURY TELEPHONE OF IDAHO	3698	3,552	\$681.84	\$1,024,446.79	\$681.84	\$1,028,425.10	(\$0.00)	\$3,978.31
442135	TX	3 SOUTHWEST TEXAS TELEPHONE COMPANY	3668	3,557	\$767.44	\$1,254,248.26	\$767.44	\$1,258,244.41	\$0.00	\$3,996.15
442143	TX	3 SOUTH PLAINS TEL. COOP.,INC.	4388	4,334	\$367.88	\$231,524.77	\$367.88	\$235,581.47	\$0.00	\$4,056.70
381607	ND	3 CONSOLIDATED TELEPHONE COOPERATIVE	3706	3,627	\$742.84	\$1,212,013.10	\$742.84	\$1,216,075.03	(\$0.00)	\$4,061.93
140069	VT	3 WAITSFIELD/FAYSTON TEL. CO.	5189	5,125	\$402.77	\$405,446.82	\$402.34	\$409,542.60	(\$0.43)	\$4,095.78
522427	WA	2 LEWIS RIVER TELEPHONE COMPANY INC.	4443	4,410	\$298.93	\$37,939.56	\$298.93	\$42,048.39	(\$0.00)	\$4,108.83
442046	TX	3 CAP ROCK TELEPHONE COOPERATIVE, INC.	4585	4,413	\$351.28	\$188,128.73	\$351.28	\$192,239.02	(\$0.00)	\$4,110.29
411777	KS	3 GOLDEN BELT TELEPHONE ASSN. INC.	3789	3,703	\$374.28	\$213,826.31	\$374.28	\$217,971.73	(\$0.00)	\$4,145.42
341038	IL	2 FRONTIER COMM. OF ILLINOIS, INC.	4596	4,555	\$345.23	\$176,269.73	\$345.23	\$180,521.03	(\$0.00)	\$4,251.30
482251	MT	3 RANGE TEL. COOP INC.-MT	3971	3,805	\$702.00	\$1,154,947.16	\$702.00	\$1,159,214.74	(\$0.00)	\$4,267.58
330891	WI	3 HEADWATERS TEL. CO.	4687	4,566	\$341.35	\$165,179.96	\$341.35	\$169,449.13	\$0.00	\$4,269.17
401702	AR	3 SOUTH ARKANSAS TEL. CO.,INC.	3913	3,841	\$375.85	\$226,317.77	\$375.85	\$230,635.62	\$0.00	\$4,317.85
421865	MO	3 CITIZENS TELEPHONE CO - MISSOURI	3922	3,837	\$398.83	\$292,212.78	\$398.83	\$296,530.87	\$0.00	\$4,318.09
330916	WI	3 MOUNT HOORB TEL. CO.	4026	3,921	\$387.23	\$264,497.23	\$387.23	\$268,899.25	\$0.00	\$4,402.02
280452	MS	3 DELTA TEL. CO., INC.	4171	3,928	\$497.94	\$591,121.09	\$497.94	\$595,536.84	\$0.00	\$4,415.75
381604	ND	3 BEK COMMUNICATIONS COOPERATIVE	3979	3,953	\$543.94	\$731,261.81	\$543.94	\$735,702.05	\$0.00	\$4,440.24
341025	IL	3 SHAWNEE TEL. CO.	4823	4,755	\$314.78	\$89,896.01	\$314.78	\$94,347.14	\$0.00	\$4,451.13
310704	MI	3 ACE TEL. CO. OF MI, INC.	4817	4,767	\$350.08	\$199,501.69	\$350.08	\$203,964.23	\$0.00	\$4,462.54
100029	ME	3 UNITY TEL. CO., INC.	4865	4,822	\$338.70	\$166,135.14	\$338.70	\$170,652.65	\$0.00	\$4,517.51
453334	AZ	3 TABLE TOP TELEPHONE COMPANY, INC.	4471	4,050	\$382.42	\$258,588.75	\$382.42	\$263,117.67	(\$0.00)	\$4,528.92

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
421931	MO	3	NORTHEAST MISSOURI RURAL TEL. CO.	4057	4,039	\$506.32	\$633,210.49	\$506.32	\$637,741.61	(\$0.00)	\$4,531.12
401734	AR	3	YELL COUNTY TELEPHONE COMPANY	4973	4,866	\$329.94	\$139,944.09	\$329.94	\$144,477.23	(\$0.00)	\$4,533.14
421949	MO	3	STEELVILLE TEL. EXCH. INC.	4151	4,055	\$662.59	\$1,110,975.01	\$662.59	\$1,115,517.96	(\$0.00)	\$4,542.95
421914	MO	3	MARK TWAIN RURAL TELEPHONE CO.	4074	4,073	\$506.60	\$639,396.14	\$506.60	\$643,962.90	(\$0.00)	\$4,566.76
512299	WY	2	TELEPHONE UTILITIES OF WYOMING, INC.	4378	4,143	\$377.72	\$249,922.64	\$377.72	\$254,574.49	\$0.00	\$4,651.85
391680	SD	3	SULLY BUTTES TELEPHONE COOP. INC.	4328	4,174	\$395.83	\$308,486.04	\$395.83	\$313,168.21	(\$0.00)	\$4,682.17
532359	OR	3	BEAVER CREEK COOPERATIVE TEL. CO.	4241	4,227	\$407.67	\$349,938.85	\$407.67	\$354,688.76	\$0.00	\$4,749.91
421901	MO	3	KINGDOM TELEPHONE COMPANY	4289	4,241	\$509.97	\$676,488.59	\$509.97	\$681,240.02	(\$0.00)	\$4,751.43
210291	FL	3	FLORALA TELEPHONE COMPANY-FL	4275	4,255	\$486.06	\$602,418.96	\$486.06	\$607,186.01	(\$0.00)	\$4,767.05
341055	IL	2	FRONTIER COMM.-MIDLAND, INC.	4330	4,302	\$417.62	\$388,251.52	\$417.62	\$393,063.93	(\$0.00)	\$4,812.41
190217	VA	2	AMELIA TEL. CORP.	4393	4,296	\$430.30	\$428,564.99	\$430.30	\$433,394.37	\$0.00	\$4,829.38
220347	GA	3	BRANTLEY TEL. CO., INC.	4398	4,332	\$507.83	\$684,051.28	\$507.83	\$688,921.77	\$0.00	\$4,870.49
330937	WI	3	PRICE COUNTY TEL. CO.	4561	4,379	\$390.92	\$307,511.22	\$390.92	\$312,433.80	\$0.00	\$4,922.58
462186	CO	3	EASTERN SLOPE RURAL TEL ASSN INC	4542	4,392	\$378.08	\$266,129.18	\$378.08	\$271,053.74	(\$0.00)	\$4,924.56
542324	CA	3	KERMAN TELEPHONE COMPANY	5503	5,284	\$369.96	\$289,418.29	\$369.96	\$294,351.27	(\$0.00)	\$4,932.98
482250	MT	3	PROJECT TEL. CO.	4630	4,506	\$615.04	\$1,073,843.22	\$615.04	\$1,078,892.94	(\$0.00)	\$5,049.72
250284	AL	2	BUTLER TEL. CO., INC.	4612	4,513	\$492.12	\$659,457.95	\$492.12	\$664,508.62	(\$0.00)	\$5,050.67
432017	OK	3	PINE TELEPHONE CO INC- OK	5515	5,457	\$363.35	\$275,447.94	\$363.35	\$280,545.82	(\$0.00)	\$5,097.88
170192	PA	3	NORTH PENN TEL. CO.	4628	4,587	\$423.08	\$432,756.27	\$423.08	\$437,902.33	\$0.00	\$5,146.06
494449	NM	2	NAVAJO COMMUNICATIONS CO INC-NM	4863	4,616	\$789.84	\$1,705,215.37	\$789.84	\$1,710,390.15	(\$0.00)	\$5,174.78
240551	SC	2	WILLISTON TEL. CO.	4724	4,655	\$456.41	\$555,535.03	\$456.41	\$560,757.98	\$0.00	\$5,222.95
220355	GA	3	CITIZENS TEL. CO., INC.-GA	4882	4,720	\$482.79	\$656,677.43	\$482.79	\$661,987.33	\$0.00	\$5,309.90
361483	MN	3	SLEEPY EYE TEL. CO.	5886	5,703	\$289.34	\$13,513.69	\$289.34	\$18,847.72	\$0.00	\$5,334.03
492274	NM	2	UNIVERSAL TEL CO OF SOUTHWEST- NM	4940	4,827	\$494.50	\$713,957.11	\$494.50	\$719,367.42	(\$0.00)	\$5,410.31
613006	AK	3	COPPER VALLEY TEL. COOP. INC.	5467	4,848	\$653.09	\$1,293,696.44	\$653.09	\$1,299,134.84	(\$0.00)	\$5,438.40
270441	LA	3	STAR TEL. CO., INC.	4870	4,836	\$531.01	\$847,710.06	\$531.01	\$853,151.74	\$0.00	\$5,441.68
150105	NY	3	MIDDLEBURGH TELEPHONE CO.	6062	5,966	\$337.66	\$201,517.01	\$337.66	\$207,073.93	(\$0.00)	\$5,556.92
391652	SD	3	DAKOTA COOP TELECOMMUNICATIONS CO INC	6166	6,071	\$311.92	\$103,489.76	\$311.92	\$109,144.30	(\$0.00)	\$5,654.54
270442	LA	2	CENTURY TEL. OF SOUTHWEST LA, INC.	5179	5,107	\$1,077.29	\$2,987,603.04	\$1,077.29	\$2,993,325.51	(\$0.00)	\$5,722.47
381632	ND	3	RESERVATION TELEPHONE COOPERATIVE	5277	5,141	\$482.18	\$712,897.71	\$482.18	\$718,664.96	(\$0.00)	\$5,767.25
120045	NH	2	KEARSARGE TEL. CO.	6454	6,184	\$353.78	\$273,676.48	\$353.78	\$279,447.25	(\$0.00)	\$5,770.77
150072	NY	2	FRONTIER COMM. OF USABLE VALLEY, INC.	6220	6,191	\$326.20	\$163,000.21	\$326.20	\$168,784.70	(\$0.00)	\$5,784.49
150131	NY	3	TRUMANSBURG HOME TEL. CO.	6336	6,231	\$338.04	\$212,007.13	\$338.04	\$217,829.23	\$0.00	\$5,822.10
411841	KS	3	UNITED TELEPHONE ASSN. INC.	5543	5,393	\$510.73	\$863,319.93	\$510.73	\$869,369.97	(\$0.00)	\$6,050.04
532383	OR	3	MOLALLA TELEPHONE COMPANY	5498	5,385	\$438.90	\$571,935.87	\$438.90	\$577,995.70	\$0.00	\$6,059.83
544342	CA	2	CITIZENS TELECOMMUNICATIONS CO. OF TUOLU	5588	5,545	\$758.63	\$1,918,606.46	\$758.63	\$1,924,823.17	(\$0.00)	\$6,216.71
502286	UT	3	SOUTH CENTRAL UTAH TEL. ASSN. INC.	6876	6,679	\$363.75	\$338,866.24	\$363.75	\$345,110.17	\$0.00	\$6,243.93
361451	MN	3	PAUL BUNYAN RURAL TEL. COOP.	6898	6,709	\$362.68	\$335,722.22	\$362.68	\$341,971.05	(\$0.00)	\$6,248.83
100025	ME	3	STANDISH TEL. CO.	6908	6,801	\$370.17	\$373,436.62	\$370.17	\$379,788.62	(\$0.00)	\$6,352.00
442059	TX	3	COLORADO VALLEY TELEPHONE CO-OP. INC.	5947	5,675	\$551.35	\$1,081,351.81	\$551.35	\$1,087,728.57	\$0.00	\$6,376.76
310713	MI	3	HIAWATHA TEL. CO.	5971	5,709	\$432.13	\$577,360.16	\$432.13	\$583,765.94	\$0.00	\$6,405.78
240512	SC	3	BLUFFTON TEL. CO., INC.	6039	5,937	\$482.69	\$825,549.20	\$482.69	\$832,199.81	(\$0.00)	\$6,650.61
250304	AL	3	MILLRY TEL. CO., INC.	6042	5,964	\$494.17	\$880,653.63	\$494.17	\$887,324.12	(\$0.00)	\$6,670.49
100024	ME	2	SOMERSET TEL. CO.	11333	11,145	\$374.63	\$646,483.28	\$373.94	\$653,232.67	(\$0.69)	\$6,749.39
462208	CO	2	UNIVERSAL TEL. CO. OF COLORADO	6221	6,082	\$628.07	\$1,508,862.55	\$628.07	\$1,515,673.22	(\$0.00)	\$6,810.67
442153	TX	2	TEXAS-ALLTEL, INC.	23631	23,071	\$533.28	\$4,083,430.30	\$532.18	\$4,090,249.13	(\$1.10)	\$6,818.83
442151	TX	3	TAYLOR TEL. CO-OP.,INC.	6259	6,140	\$474.30	\$815,140.72	\$474.30	\$822,036.61	\$0.00	\$6,895.89
371574	NE	3	NEBRASKA CENTRAL TELEPHONE COMPANY	6516	6,222	\$374.02	\$358,070.34	\$374.02	\$365,046.80	(\$0.00)	\$6,976.46
150093	NY	3	EMPIRE TELEPHONE CORP-NY	7515	7,460	\$319.52	\$164,019.85	\$319.52	\$171,005.40	\$0.00	\$6,985.55
401692	AR	3	ARKANSAS TELEPHONE COMPANY	7587	7,483	\$298.45	\$62,042.11	\$298.45	\$69,027.67	(\$0.00)	\$6,985.56
512296	WY	3	TRI-COUNTY TEL. ASSN. INC.-WY	6412	6,290	\$429.53	\$623,852.11	\$429.53	\$630,910.26	\$0.00	\$7,058.15
310732	MI	3	UPPER PENINSULA TEL. CO.	6438	6,341	\$674.38	\$1,793,355.75	\$674.38	\$1,800,482.66	\$0.00	\$7,126.91
442101	TX	2	CENTURY TELEPHONE OF LAKE DALLAS, INC.	6516	6,428	\$523.72	\$1,091,629.15	\$523.72	\$1,098,825.11	(\$0.00)	\$7,195.96
432022	OK	3	SALINA-SPAVINAW TEL. CO.,INC.	6711	6,656	\$458.82	\$806,368.24	\$458.82	\$813,818.19	(\$0.00)	\$7,449.95
512297	WY	3	UNION TELEPHONE CO.	6910	6,804	\$503.44	\$1,051,994.17	\$503.44	\$1,059,626.27	(\$0.00)	\$7,632.10
452302	AZ	2	CONTEL OF CALIFORNIA - ARIZONA	7210	6,856	\$378.01	\$415,073.04	\$378.01	\$422,784.45	\$0.00	\$7,711.41
330860	WI	3	CHEQUAMEGON TEL. COOP., INC.	8452	8,305	\$334.70	\$264,543.94	\$334.70	\$272,287.37	(\$0.00)	\$7,743.43

SAR_ID	S	S	STUDY AREA NAME	TOTLOOPS	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
	STATE										
270436	LA	2	CENTURY TEL. OF NORTH LOUISIANA, INC.	7153	6,912	\$775.17	\$2,477,340.81	\$775.17	\$2,485,113.01	\$0.00	\$7,772.20
482235	MT	3	BLACKFOOT TEL. COOPERATIVE INC.	7022	6,947	\$473.90	\$920,193.19	\$473.90	\$927,977.95	(\$0.00)	\$7,784.76
483308	MT	3	CLARK FORK TELECOMMUNICATIONS, INC.	7223	7,039	\$616.88	\$1,687,206.59	\$616.88	\$1,695,094.28	(\$0.00)	\$7,887.69
511595	WY	2	UNITED TELEPHONE CO. OF THE WEST-WY	7450	7,144	\$391.39	\$504,199.05	\$391.39	\$512,200.56	(\$0.00)	\$8,001.51
220378	GA	3	PLANTERS RURAL TEL. COOP., INC.	7220	7,190	\$391.45	\$507,769.12	\$391.45	\$515,843.15	\$0.00	\$8,074.03
290552	TN	2	CENTURY TEL. OF ADAMSVILLE, INC.	7524	7,367	\$455.65	\$874,990.19	\$455.65	\$883,264.75	\$0.00	\$8,274.56
532371	OR	3	CASCADE UTILITIES INC.	9138	8,881	\$293.15	\$43,037.99	\$293.15	\$51,331.94	(\$0.00)	\$8,293.95
431985	OK	3	CROSS TELEPHONE CO.	9105	8,866	\$346.01	\$347,592.19	\$346.01	\$355,895.37	\$0.00	\$8,303.18
280454	MS	3	FRANKLIN TEL. CO., INC.-MS	7928	7,402	\$484.36	\$1,038,530.76	\$484.36	\$1,046,855.84	\$0.00	\$8,325.08
391643	SD	3	GOLDEN WEST COMMUNICATIONS, INC.	9464	8,922	\$307.36	\$125,644.73	\$307.36	\$133,971.34	(\$0.00)	\$8,326.61
431969	OK	3	BIXBY TELEPHONE CO.	7571	7,441	\$390.11	\$518,016.93	\$390.11	\$526,348.99	(\$0.00)	\$8,332.06
483310	MT	3	CENTRAL MONTANA COMMUNICATIONS, INC.	7770	7,526	\$628.23	\$1,868,002.68	\$628.23	\$1,876,454.10	\$0.00	\$8,451.42
462184	CO	2	DELTA COUNTY TELE-COMM INC.	8013	7,923	\$372.29	\$445,962.50	\$372.29	\$454,541.16	(\$0.00)	\$8,578.66
260411	KY	2	LESLIE COUNTY TEL. CO., INC.	7794	7,693	\$469.63	\$994,370.83	\$469.63	\$1,003,021.17	\$0.00	\$8,650.34
482257	MT	3	TRIANGLE TEL. COOPERATIVE ASSN. INC.	9588	9,362	\$318.44	\$199,266.19	\$318.44	\$207,994.85	(\$0.00)	\$8,728.66
290557	TN	2	CENTURY TEL. OF CLAIBORNE, INC.	8220	7,897	\$399.76	\$606,916.63	\$399.76	\$615,796.50	\$0.00	\$8,879.87
421864	MO	3	CHARITON VALLEY TELEPHONE CO.	8023	7,939	\$463.71	\$990,918.79	\$463.71	\$999,848.30	\$0.00	\$8,929.51
381637	ND	3	WEST RIVER TELECOMMUNICATIONS COOPERATI	10022	9,649	\$329.46	\$274,490.65	\$329.46	\$283,501.81	(\$0.00)	\$9,011.16
323034	IN	2	CONTEL OF SOUTH, INC. DBA GTE SYSTEMS OF	9856	9,655	\$290.97	\$33,107.72	\$290.97	\$42,157.17	\$0.00	\$9,049.45
613013	AK	3	KETCHIKAN PUBLIC UTILITIES	10145	9,706	\$329.20	\$274,471.85	\$329.20	\$283,569.48	\$0.00	\$9,097.63
330913	WI	2	CENTURY TEL. OF MONROE COUNTY, INC.	10185	9,752	\$300.78	\$95,623.97	\$300.78	\$104,723.05	(\$0.00)	\$9,099.08
522453	WA	3	YELM TELEPHONE COMPANY	9880	9,762	\$317.24	\$200,165.66	\$317.24	\$209,272.30	(\$0.00)	\$9,106.64
190249	VA	3	ROANOKE & BOTETOURT TEL. CO.	8579	8,187	\$372.80	\$463,663.17	\$372.80	\$472,820.75	(\$0.00)	\$9,157.58
484322	MT	2	CITIZENS TELECOMMUNICATIONS CO. OF MONTA	8329	8,161	\$471.92	\$1,068,879.43	\$471.92	\$1,078,055.42	\$0.00	\$9,175.99
220348	GA	3	BULLOCH CNTY. RURAL TEL. COOP., INC.	8263	8,182	\$402.10	\$643,179.45	\$402.10	\$652,363.42	\$0.00	\$9,183.97
150089	NY	2	DEPOSIT TELEPHONE CO. INC.	8482	8,365	\$372.86	\$474,120.46	\$372.86	\$483,490.28	(\$0.00)	\$9,369.82
210329	FL	3	GULF TEL. CO.-FL	8761	8,439	\$407.46	\$697,306.76	\$407.46	\$706,785.12	\$0.00	\$9,478.36
220394	GA	3	WILKES TEL. & ELECTRIC CO.	10905	10,623	\$329.92	\$305,374.87	\$329.92	\$315,329.90	\$0.00	\$9,955.03
442130	TX	3	PEOPLES TELEPHONE COOPERATIVE - TX	9163	9,069	\$429.32	\$898,049.34	\$429.32	\$908,193.94	(\$0.00)	\$10,144.60
330859	WI	2	CENTRAL STATE TEL. CO.	9203	9,066	\$393.48	\$654,058.18	\$393.48	\$664,220.36	(\$0.00)	\$10,162.18
270431	LA	2	CENTURY TEL. OF NORTHWEST LA, INC.	9557	9,236	\$640.16	\$2,375,075.04	\$640.16	\$2,385,412.00	(\$0.00)	\$10,336.96
320776	IN	2	COMM. CORP. OF INDIANA	9392	9,274	\$425.92	\$894,700.57	\$425.92	\$905,119.31	\$0.00	\$10,418.74
381447	ND	3	NORTH DAKOTA TELEPHONE COMPANY	11559	11,187	\$295.03	\$67,883.56	\$295.03	\$78,323.81	(\$0.00)	\$10,440.25
230510	NC	3	WILKES TEL. MEMB. CORP.	9326	9,313	\$472.81	\$1,225,977.99	\$472.81	\$1,236,445.73	\$0.00	\$10,467.74
220377	GA	3	PINELAND TEL. COOP.	11387	11,205	\$327.28	\$302,877.59	\$327.28	\$313,367.06	\$0.00	\$10,489.47
542343	CA	3	THE VOLCANO TELEPHONE COMPANY	9608	9,532	\$421.93	\$891,066.37	\$421.93	\$901,746.33	(\$0.00)	\$10,679.96
220360	GA	3	ELLIJAY TEL. CO.	10023	9,715	\$506.53	\$1,524,590.25	\$506.53	\$1,535,495.35	\$0.00	\$10,905.10
280453	MS	2	ALLTEL MISSISSIPPI, INC.	10294	10,119	\$471.20	\$1,319,862.40	\$471.20	\$1,331,201.20	(\$0.00)	\$11,338.80
250318	AL	2	FRONTIER COMM. OF THE SOUTH, INC.	10642	10,142	\$427.05	\$987,035.41	\$427.05	\$998,390.73	(\$0.00)	\$11,355.32
250306	AL	2	FRONTIER COMM. OF AL, INC.	12438	12,138	\$353.82	\$537,489.76	\$353.82	\$548,860.89	\$0.00	\$11,371.13
482246	MT	3	MID-RIVERS TEL. COOPERATIVE INC.	10482	10,159	\$673.11	\$2,863,482.54	\$673.11	\$2,874,898.79	\$0.00	\$11,416.25
210338	FL	2	QUINCY TEL. CO.-FL DIV.	12769	12,328	\$324.45	\$310,555.57	\$324.45	\$322,078.88	\$0.00	\$11,523.31
532456	OR	1	MALHEUR HOME TELEPHONE COMPANY	13114	12,502	\$352.27	\$541,012.49	\$352.27	\$552,692.28	(\$0.00)	\$11,679.79
210330	FL	3	VISTA-UNITED TELECOMM. SYSTEMS	15494	10,681	\$466.19	\$1,353,032.50	\$466.19	\$1,365,035.19	\$0.00	\$12,002.69
411818	KS	3	CRAW-KAN TELEPHONE COOP INC- KS	13471	13,237	\$289.79	\$35,237.89	\$289.79	\$47,571.16	(\$0.00)	\$12,333.27
240539	SC	3	POND BRANCH TEL. CO., INC.	11194	11,121	\$380.47	\$693,801.10	\$380.47	\$706,241.56	(\$0.00)	\$12,440.46
552349	NV	3	CHURCHILL CO. TEL. & TEL. SYSTEM	11693	11,195	\$413.33	\$974,318.48	\$413.33	\$986,837.04	(\$0.00)	\$12,518.56
532393	OR	2	PIONEER TELEPHONE COOPERATIVE	13794	13,496	\$290.57	\$42,769.84	\$290.57	\$55,364.50	(\$0.00)	\$12,594.66
442070	TX	3	ETEX TELEPHONE COOPERATIVE INC.	11485	11,350	\$758.47	\$3,925,812.63	\$758.47	\$3,938,543.85	(\$0.00)	\$12,731.22
421888	MO	3	GRAND RIVER MUTUAL TEL CORP - MO	14200	13,890	\$349.60	\$576,970.81	\$349.60	\$589,940.07	(\$0.00)	\$12,969.26
270424	LA	2	CENTURY TEL. OF SOUTHEAST LA, INC.	11861	11,578	\$571.74	\$2,383,204.81	\$571.74	\$2,396,201.37	\$0.00	\$12,996.56
613020	AK	2	SITKA TELEPHONE COMPANY	12622	11,969	\$410.66	\$1,017,713.00	\$410.66	\$1,031,100.98	(\$0.00)	\$13,387.98
330956	WI	2	CENTURY TEL. OF NORTHERN WISCONSIN, INC.	12108	11,966	\$591.05	\$2,636,367.97	\$591.05	\$2,649,813.14	\$0.00	\$13,445.17
442086	TX	3	HILL COUNTRY TELEPHONE CO-OP. INC.	12100	12,005	\$481.51	\$1,658,689.73	\$481.51	\$1,672,158.88	\$0.00	\$13,469.15
154533	NY	2	CITIZENS TELECOMM. CO. OF NY	15017	14,481	\$330.58	\$422,491.50	\$330.58	\$435,989.41	(\$0.00)	\$13,497.91
391659	SD	3	GOLDEN WEST TELECOMM. COOP, INC.	16304	15,474	\$357.07	\$717,901.92	\$357.07	\$732,357.99	(\$0.00)	\$14,456.07
150128	NY	2	FRONTIER COMM. OF SYLVAN LAKE, INC.	15769	15,696	\$340.44	\$558,535.49	\$340.44	\$573,246.99	\$0.00	\$14,711.50

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPs	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
431965	OK	2	ALLTEL OKLAHOMA, INC.	13709	13,352	\$715.38	\$4,186,774.29	\$715.38	\$4,201,799.62	\$0.00	\$15,025.33
250314	AL	2	PEOPLES TEL. CO.	13665	13,498	\$436.87	\$1,413,059.39	\$436.87	\$1,428,170.77	(\$0.00)	\$15,111.38
220351	GA	2	CAMDEN TEL. & TEL. CO., INC.-GA	16929	16,341	\$315.30	\$314,459.26	\$315.30	\$329,745.63	\$0.00	\$15,286.37
341026	IL	3	HARRISONVILLE TEL. CO.	17316	16,571	\$327.09	\$445,877.14	\$327.09	\$461,342.38	(\$0.00)	\$15,465.24
290562	TN	3	DEKALB TEL. COOP, INC.	16989	16,717	\$321.13	\$385,043.91	\$321.13	\$400,703.46	\$0.00	\$15,659.55
543402	CA	2	CITIZENS TELECOMMUNICATIONS OF GOLDEN ST	14527	14,122	\$457.10	\$1,692,649.86	\$457.10	\$1,708,451.97	(\$0.00)	\$15,802.11
290573	TN	3	NORTH CENTRAL TEL. COOP., INC.	17327	17,197	\$328.17	\$474,793.26	\$328.17	\$490,913.64	\$0.00	\$16,120.38
280458	MS	2	CENTURY TEL. OF NORTH MISSISSIPPI, INC.	14879	14,525	\$460.85	\$1,781,804.63	\$460.85	\$1,798,097.39	(\$0.00)	\$16,292.76
482255	MT	3	3-RIVERS TEL. COOPERATIVE INC.	15454	15,221	\$504.81	\$2,369,020.41	\$504.81	\$2,386,137.68	\$0.00	\$17,117.27
330950	WI	2	CENTURY TEL. OF NORTHWEST WISCONSIN, INC	15741	15,507	\$539.82	\$2,820,708.96	\$539.82	\$2,838,093.93	(\$0.00)	\$17,384.97
421904	MO	2	MISSOURI TELEPHONE COMPANY	20245	18,809	\$314.65	\$354,005.60	\$314.65	\$371,583.30	\$0.00	\$17,577.70
401705	AR	2	CENTURY TELEPHONE OF ARKANSAS, INC.	16616	16,139	\$611.33	\$3,801,244.09	\$611.33	\$3,819,297.32	(\$0.00)	\$18,053.23
432011	OK	2	OKLAHOMA ALLTEL, INC.	16393	16,089	\$498.40	\$2,426,769.43	\$498.40	\$2,444,875.09	\$0.00	\$18,105.66
230473	NC	3	CITIZENS TEL. CO.-NC	16777	16,493	\$482.55	\$2,291,645.86	\$482.55	\$2,310,092.79	(\$0.00)	\$18,446.93
512251	WY	3	RANGE TEL. COOPERATIVE INC.-WY	17596	16,634	\$476.63	\$2,237,382.37	\$476.63	\$2,255,982.53	(\$0.00)	\$18,600.16
552304	NV	2	ALLTEL NEVADA, INC.-NORTH	21183	20,007	\$334.70	\$637,294.48	\$334.70	\$655,959.88	(\$0.00)	\$18,665.40
270423	LA	2	CENTURY TEL. OF CENTRAL LA, INC.	17569	17,180	\$719.14	\$5,435,564.31	\$719.14	\$5,454,811.09	(\$0.00)	\$19,246.78
613012	AK	2	JUNEAU & DOUGLAS TELEPHONE COMPANY	22604	20,859	\$291.00	\$71,933.83	\$291.00	\$91,478.55	\$0.00	\$19,544.72
401711	AR	2	CENTURY TELEPHONE OF MOUNTAIN HOME, INC.	19798	19,332	\$422.39	\$1,813,855.35	\$422.39	\$1,835,572.30	\$0.00	\$21,716.95
330841	WI	2	CENCOM OF WISCONSIN, INC. DBA PTI COMM.	26998	26,501	\$311.57	\$445,722.31	\$311.57	\$470,430.57	(\$0.00)	\$24,708.26
250302	AL	2	ALLTEL ALABAMA	22889	22,502	\$438.31	\$2,379,959.47	\$438.31	\$2,405,193.16	(\$0.00)	\$25,233.69
475162	ID	1	PACIFIC NORTHWEST BELL-IDAHO	29305	28,364	\$296.19	\$193,501.34	\$296.19	\$219,941.47	(\$0.00)	\$26,440.13
442154	TX	2	CONTEL OF TX, INC. DBA GTE TEXAS	206501	200,454	\$370.48	\$1,699,559.26	\$370.48	\$1,728,473.99	\$0.00	\$28,914.73
290579	TN	3	TWIN LAKES TEL. COOP. CORP.	32435	31,947	\$301.66	\$331,532.39	\$301.66	\$361,302.06	(\$0.00)	\$29,769.67
310671	MI	2	CENTURY TEL. MIDWEST, INC.	27162	26,647	\$417.19	\$2,396,273.44	\$417.19	\$2,426,184.19	\$0.00	\$29,910.75
210339	FL	3	ST. JOSEPH TEL. AND TELE. CO.	28008	26,870	\$445.92	\$2,995,308.40	\$445.92	\$3,025,364.80	(\$0.00)	\$30,056.40
613008	AK	3	FAIRBANKS MUNICIPAL UTILITIES SYSTEM	35123	32,201	\$355.42	\$1,459,400.04	\$355.42	\$1,489,487.93	\$0.00	\$30,087.89
421957	MO	2	UNITED TELEPHONE CO. OF MISSOURI	227935	214,513	\$357.29	\$1,535,816.55	\$357.29	\$1,566,582.17	(\$0.00)	\$30,765.62
421885	MO	2	ALLTEL MISSOURI INC.	28091	27,541	\$548.44	\$5,187,734.99	\$548.44	\$5,218,577.94	(\$0.00)	\$30,842.95
190479	VA	2	GTE SOUTH, INC.-VA	34901	33,284	\$366.89	\$1,756,632.16	\$366.89	\$1,787,636.79	(\$0.00)	\$31,004.63
515108	WY	1	MOUNTAIN BELL-WYOMING	235832	226,055	\$361.46	\$1,712,717.01	\$361.46	\$1,745,138.54	(\$0.00)	\$32,421.53
270429	LA	3	EAST ASCENSION TEL. CO.	30933	29,891	\$408.35	\$2,489,817.92	\$408.35	\$2,523,384.93	\$0.00	\$33,567.01
270434	LA	2	CENTURY TEL. OF EVANGELINE, INC.	33116	32,233	\$749.24	\$10,925,829.03	\$749.24	\$10,961,918.91	(\$0.00)	\$36,089.88
223037	GA	2	ALLTEL GEORGIA COMMUNICATIONS CORP.	272468	259,229	\$377.81	\$2,387,900.89	\$377.81	\$2,425,042.50	(\$0.00)	\$37,141.61
190254	VA	2	CENTRAL TEL. CO. OF VA	285171	262,625	\$331.70	\$1,208,219.44	\$331.70	\$1,245,999.89	\$0.00	\$37,780.45
150106	NY	2	ALLTEL NEW YORK INC.-FULTON	45836	44,750	\$290.53	\$140,652.61	\$290.53	\$182,495.05	\$0.00	\$41,842.44
240517	SC	2	ALLTEL SOUTH CAROLINA, INC.	45931	44,771	\$322.64	\$1,075,156.54	\$322.64	\$1,117,007.49	\$0.00	\$41,850.95
240520	SC	3	FARMERS TEL. COOP., INC-SC	48892	47,261	\$356.12	\$2,163,446.71	\$356.12	\$2,207,663.77	\$0.00	\$44,217.06
310702	MI	2	CENTURY TEL. OF MICHIGAN, INC.	51636	50,058	\$356.95	\$2,318,490.08	\$356.95	\$2,365,410.45	\$0.00	\$46,920.37
290575	TN	2	TENNESSEE TEL. CO.	52226	50,959	\$307.12	\$709,684.34	\$307.12	\$757,214.25	(\$0.00)	\$47,529.91
485104	MT	1	MOUNTAIN BELL-MONTANA	343205	329,560	\$292.28	\$217,031.74	\$292.29	\$264,572.98	\$0.01	\$47,541.24
482249	MT	2	NORTHWESTERN TELEPHONE SYSTEMS, INC.	53436	51,570	\$292.94	\$242,872.78	\$292.94	\$290,906.40	(\$0.00)	\$48,033.62
532400	OR	2	UNITED TELEPHONE CO OF THE NW - OR	69552	65,866	\$287.04	\$57,604.76	\$286.87	\$111,805.24	(\$0.17)	\$54,200.48
150100	NY	2	FRONTIER COMM. OF NY, INC.	58670	58,096	\$304.27	\$701,455.46	\$304.27	\$755,701.41	(\$0.00)	\$54,245.95
421846	MO	2	CONTEL SYSTEMS MO DBA GTE SYSTEMS OF MO	51817	50,094	\$412.99	\$4,346,985.75	\$413.00	\$4,403,373.65	\$0.01	\$56,387.90
220357	GA	2	ALLTEL GEORGIA, INC.	52754	51,296	\$412.04	\$4,414,742.79	\$412.04	\$4,472,286.16	(\$0.00)	\$57,543.37
260407	KY	2	GTE SOUTH, INC.-KY	417643	400,161	\$311.58	\$1,035,836.76	\$311.58	\$1,093,503.01	\$0.00	\$57,666.25
411317	KS	2	UNITED TELEPHONE COMPANY OF EASTERN KANS	56467	54,933	\$548.67	\$10,356,879.57	\$548.68	\$10,418,726.68	\$0.01	\$61,847.01
220386	GA	2	STANDARD TEL. CO.	58340	56,712	\$431.07	\$5,690,287.84	\$431.07	\$5,753,840.81	(\$0.00)	\$63,552.97
330886	WI	2	GTE NORTH INC.-WI	456727	441,903	\$317.82	\$1,419,635.48	\$317.82	\$1,483,212.11	\$0.00	\$63,576.63
210336	FL	2	ALLTEL FLORIDA, INC.	71760	69,424	\$366.28	\$3,636,469.04	\$366.28	\$3,701,411.50	\$0.00	\$64,942.46
522400	WA	2	UNITED TELEPHONE CO OF THE NW - WA	78149	73,509	\$317.25	\$1,507,748.61	\$317.25	\$1,576,614.36	\$0.00	\$68,865.75
223036	GA	2	GEORGIA ALLTEL TELECOM	80324	77,630	\$327.83	\$2,126,136.26	\$327.83	\$2,198,500.42	(\$0.00)	\$72,364.16
462185	CO	2	EAGLE TELECOMMUNICATIONS INC.	67564	65,520	\$582.97	\$14,038,418.39	\$582.97	\$14,112,097.56	\$0.00	\$73,679.17
532361	OR	2	TELEPHONE UTILITIES OF OREGON INC.	69215	66,912	\$405.58	\$5,434,530.75	\$405.58	\$5,509,628.88	\$0.00	\$75,098.13
442109	TX	2	LUFKIN-CONROE TELEPHONE EXCHANGE, INC.	90459	86,652	\$354.89	\$3,897,353.50	\$354.89	\$3,978,081.12	(\$0.00)	\$80,727.62
240506	SC	2	UNITED TEL. CO. OF THE CAROLINAS	93988	88,893	\$318.08	\$1,871,248.76	\$318.08	\$1,954,586.25	\$0.00	\$83,337.49

SAR_ID	STATE	S	STUDY AREA NAME	TOTLOOPs	USF LOOPS	FILED LOOP COST	FILED EXPENSE ADJ	REVISED LOOP CST	REVISED EXPENSE ADJ	DELTA LOOP COST	DELTA EXPENSE ADJ
411842	KS	2	UNITED TELEPHONE CO OF KS	79482	75,665	\$388.43	\$5,172,200.25	\$388.43	\$5,256,943.41	(\$0.00)	\$84,743.16
310695	MI	2	GTE NORTH, INC.-MI	643783	626,517	\$341.12	\$3,472,501.80	\$341.12	\$3,562,491.88	(\$0.00)	\$89,990.08
522416	WA	2	GTE NORTHWEST INC. - WASHINGTON	701711	642,146	\$297.14	\$734,968.20	\$297.14	\$827,315.59	\$0.00	\$92,347.39
432080	OK	2	GTE SOUTHWEST INC. - OKLAHOMA	102536	100,407	\$326.50	\$2,663,152.60	\$326.50	\$2,756,931.34	(\$0.00)	\$93,778.74
260410	KY	2	CONTEL KY, INC. DBA GTE KY	86919	85,181	\$429.82	\$8,466,912.61	\$429.82	\$8,562,508.68	\$0.00	\$95,596.07
250281	AL	2	CONTEL SOUTH-AL DBA GTE SYSTEMS OF SOUTH	107160	104,211	\$346.64	\$4,128,274.48	\$346.64	\$4,225,841.84	\$0.00	\$97,567.36
401730	AR	2	CONTEL OF AR, INC. DBA GTE ARKANSAS	89925	87,769	\$436.29	\$9,150,056.49	\$436.29	\$9,248,552.80	\$0.00	\$98,496.31
401691	AR	2	ALLTEL ARKANSAS, INC.	92758	90,539	\$424.10	\$8,611,080.54	\$424.10	\$8,712,496.30	(\$0.00)	\$101,415.76
495105	NM	1	MOUNTAIN BELL-NEW MEXICO	744865	723,540	\$296.38	\$773,138.67	\$296.38	\$876,901.34	(\$0.00)	\$103,762.67
421186	MO	2	GTE NORTH INC. - MISSOURI	124973	115,089	\$308.48	\$1,704,534.27	\$308.48	\$1,812,121.83	\$0.00	\$107,587.56
205050	WV	1	C & P TEL. CO. OF W VA	795437	757,595	\$322.02	\$2,752,001.72	\$322.02	\$2,860,987.00	\$0.00	\$108,985.28
300615	OH	2	GTE NORTH, INC.-OH	798044	762,571	\$286.71	\$77,439.09	\$286.71	\$187,227.12	\$0.00	\$109,788.03
230509	NC	2	CONTEL OF NC, INC. DBA GTE NC	112108	110,248	\$382.99	\$7,086,363.84	\$382.99	\$7,209,925.53	(\$0.00)	\$123,561.69
361456	MN	2	UNITED TELEPHONE CO OF MINN	137798	132,769	\$323.88	\$3,295,402.92	\$323.88	\$3,419,725.45	\$0.00	\$124,322.53
405211	AR	1	SOUTHWESTERN BELL-ARKANSAS	903939	875,570	\$312.21	\$2,321,617.63	\$312.21	\$2,447,158.24	(\$0.00)	\$125,540.61
472416	ID	2	GTE NORTHWEST INC. - IDAHO	118166	113,027	\$434.95	\$11,669,650.63	\$434.95	\$11,796,474.77	\$0.00	\$126,824.14
633201	PR	2	PUERTO RICO TEL. CO.	1024640	995,812	\$364.55	\$7,852,525.32	\$364.55	\$7,996,135.24	\$0.00	\$143,609.92
442084	TX	2	UNITED TELEPHONE CO. OF TEXAS INC.	138919	133,774	\$514.07	\$21,749,856.48	\$514.07	\$21,900,408.78	\$0.00	\$150,552.30
230476	NC	2	ALLTEL CAROLINA, INC.-NORTH	169444	165,821	\$322.30	\$3,945,474.40	\$322.30	\$4,100,899.58	\$0.00	\$155,425.18
633200	PR	2	PUERTO RICO TEL. CO. - CENTRAL	142430	140,649	\$478.94	\$19,161,889.66	\$478.94	\$19,319,701.74	\$0.00	\$157,812.08
265182	KY	1	SOUTH CENTRAL BELL-KY	1147748	1,113,777	\$290.49	\$534,111.76	\$290.49	\$694,036.80	(\$0.00)	\$159,925.04
522408	WA	2	TELEPHONE UTILITIES OF WA INC.	150043	144,006	\$395.92	\$10,652,710.64	\$395.92	\$10,814,268.09	\$0.00	\$161,557.45
442114	TX	2	CENTRAL TELEPHONE COMPANY OF TEXAS	179658	174,419	\$297.66	\$1,356,556.85	\$297.66	\$1,519,423.39	(\$0.00)	\$162,866.54
160138	NJ	2	UNITED TEL. CO. OF NJ, INC.	183417	177,097	\$293.99	\$954,920.31	\$293.99	\$1,120,412.21	\$0.00	\$165,491.90
285184	MS	1	SOUTH CENTRAL BELL-MISSISSIPPI	1212194	1,175,580	\$352.73	\$7,880,559.31	\$352.73	\$8,049,739.89	\$0.00	\$169,180.58
245194	SC	1	SOUTHERN BELL-SC	1342525	1,291,819	\$373.30	\$11,317,044.94	\$373.30	\$11,502,362.98	(\$0.00)	\$185,318.04
210328	FL	2	GTE FLORIDA,INC.	2008277	1,963,237	\$303.08	\$3,413,185.69	\$303.08	\$3,696,202.51	\$0.00	\$283,016.82
235193	NC	1	SOUTHERN BELL-NC	2165003	2,100,628	\$309.64	\$5,030,058.78	\$309.64	\$5,332,967.45	\$0.00	\$302,908.67
275183	LA	1	SOUTH CENTRAL BELL-LA	2198748	2,130,515	\$298.77	\$2,785,754.89	\$298.77	\$3,092,545.58	\$0.00	\$306,790.69
225192	GA	1	SOUTHERN BELL-GA	3712957	3,557,294	\$301.88	\$5,757,658.20	\$301.88	\$6,270,081.03	\$0.00	\$512,422.83
215191	FL	1	SOUTHERN BELL-FL	5829476	5,577,647	\$309.72	\$13,400,575.80	\$309.72	\$14,199,931.11	(\$0.00)	\$799,355.31
<b>TOTAL SUBSET 3</b>				163703296	157069484		\$767,185,831.11	\$246.83	\$731,471,939.34		(\$35,713,891.77)